

# First Nations Gazette



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2002

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## WAIVER NOTICE

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## EXPLANATORY NOTES

### CONTENT

This issue of the *First Nation Gazette* includes:

- a. Band by-laws relating to the exercise of taxation powers under section 83 of the *Indian Act*, R.S.C. 1985, c.I-5;
- b. Taxation and licensing by-laws as approved since the publication date of the last issue of the *First Nations Gazette*;
- c. Memorandum of Understanding between the Minister of Indian Affairs and Northern Development and the Indian Taxation Advisory Board (March 27, 2002);
- d. Subject Index of By-laws and Codes, 2002 Vol. 6, No. 2;
- e. Cumulative Subject Index of By-laws and Codes, 2002 Vol. 6, Nos. 1 and 2;
- f. Table of By-laws and Codes setting out the current and on-going status of band by-laws and codes published in the *First Nations Gazette*.

### ARRANGEMENT/FORMAT

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

#### CITATION OF BY-LAWS AND CODES

1. Any by-law or code included in the *First Nations Gazette* may be cited to the volume and issue in which it is contained, e.g. *Musqueam Indian Band Property Tax Expenditure By-law*, F.N. Gaz. 2002.6:2.387.
2. The citation style, as shown in the above example, includes the following elements: *By-law/code title*, Gazette abbreviation year.volume:issue.page.

#### LANGUAGE OF PUBLICATION

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

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**ALEXIS FIRST NATION  
2002 TAX RATES BY-LAW**

[Effective June 3, 2002]

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

AND WHEREAS the Council of the Alexis First Nation enacted the *Alexis First Nation Property Tax By-law* on July 27, 1999;

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 *Alexis First Nation 2002 Tax Rates By-law*.

2. Pursuant to section 5 of the *Alexis First Nation Property Tax By-law*, the rate of tax applied against each \$1000 of the assessed value of property for the 2002 tax year shall be:

In Reserve No. 133:

- (a) For machinery and equipment 1.70%
- (b) For property other than machinery and equipment 2.40%

In Reserve No. 232:

- (a) For machinery and equipment 0.60%
- (b) For property other than machinery and equipment 1.30%

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the [19th] day of [April], 2002.

\_\_\_\_\_  
[Francis Alexis]  
Chief Francis Alexis

\_\_\_\_\_  
[Darryl Potts]  
Councillor Darryl Potts

\_\_\_\_\_  
[Elmer Potts]  
Councillor Elmer Potts

\_\_\_\_\_  
[Lyndon Aginas]  
Councillor Lyndon Aginas

\_\_\_\_\_  
Councillor Nelson Alexis

[Rachel Jones]

---

Councillor Rachel Jones

---

Councillor Jordan Cardinal

[Bruce Potts]

---

Councillor Bruce Potts



**MIKISEW CREE FIRST NATION  
2002 TAX RATES BY-LAW**

[Effective June 3, 2002]

WHEREAS the Mikisew Cree First Nation Chief and Council have been elected to represent and empowered to act on behalf of the constituents of the Mikisew Cree First Nation; and

WHEREAS the Powers and Authorities of the Council are exercised as provided for under the *Indian Act*; and

WHEREAS the liabilities of Council are limited to those specifically provided for under the *Indian Act*; and

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

AND WHEREAS the Council of the Mikisew Cree First Nation enacted the *Mikisew Cree First Nation Property Assessment and Taxation By-law* on June 24, 1997;

WHEREAS the Council has met at a duly convened meeting on April 23, 2002; and

THEREFORE BE IT RESOLVED 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 *Mikisew Cree First Nation 2002 Tax Rates By-law*.

2. Pursuant to section 11 of the *Mikisew Cree First Nation Property Assessment and Taxation By-law*, the rate of tax applied against the assessed value of the land and improvements shall be 1.50%.

The quorum for this First Nation consists of four (4) Council members.

---

Chief George Poitras

---

[Roxanne Marcel]  
Councillor Roxanne Marcel

---

[Matthew Lepine]  
Councillor Matthew Lepine

[Alec Courtoreille]

---

Councillor Alec Courtoreille

[Rosemarie Mercredi]

---

Councillor Rosemarie Mercredi

---

Councillor Theresa Tuccaro

---

Councillor Vitaline Jenner

**STONEY FIRST NATION  
2002 TAX RATES BY-LAW**

[Effective May 29, 2002]

WHEREAS the Stoney Tribal Council is empowered to act for and on behalf of the people of the Bears paw, Chiniki and Wesley Bands; and

WHEREAS the Stoney Tribal Council has met in quorum at a duly convened meeting on the 12th day of April, 2002; and

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

WHEREAS the Council of the Stoney First Nation enacted the *Stoney Property Tax By-law* on July 9, 1992;

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 *Stoney First Nation 2002 Tax Rates By-law*.

2. Pursuant to section 11 of the *Stoney Property Tax By-law*, the rate of tax applied against each \$1000.00 of the assessed value of property shall be:

- (a) for property other than machinery and equipment or residential 1.41%
- (b) for machinery and equipment 0.70%
- (c) for residential property 1.00%

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held April 12, 2002.

Quorum:  [Nine (9)]

[Darcy Dixon]   
Chief Darcy Dixon

[Aaron Young]   
Chief Aaron Young

[Ernest Wesley]   
Chief Ernest Wesley

---

[Dave Bearspaw]

Councillor Dave Bearspaw

---

[Morris McLean]

Councillor Morris McLean

---

[Keith Lefthand]

Councillor Keith Lefthand

---

[Gordon Wildman]

Councillor Gordon Wildman

---

Councillor Homer Holloway

---

[Gerald Kaquitts]

Councillor Gerald Kaquitts

---

[Bruce LaBelle]

Councillor Bruce LaBelle

---

[Woodrow Soldier]

Councillor Woodrow Soldier

---

[Tater House]

Councillor Tater House

---

[Watson Kaquitts]

Councillor Watson Kaquitts

---

[Clifford Poucette]

Councillor Clifford Poucette

---

[John Wesley]

Councillor John Wesley

**BONAPARTE INDIAN BAND**  
**ANNUAL TAX RATES BY-LAW NO. 10, 2002**

[Effective July 15, 2002]

WHEREAS:

Pursuant to section 11 of the *Bonaparte Indian Band Property Tax By-law* it is necessary to establish each year a by-law, and 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 2002.

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 2002 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 the Bonaparte Band Hall, Bonaparte I.R.#3, P.O. Box 669, Cache Creek, B.C., V0K 1H0, this 3rd day of June, 2002.

A quorum of Band Council consists of 5 Councillors.

[Mike Retasket]

\_\_\_\_\_  
Chief Mike Retasket

[Randy Porter]

\_\_\_\_\_  
Councillor Randy Porter

[Tom Basil]

\_\_\_\_\_  
Councillor Tom Basil

[Valerie Morgan]

---

Councillor Valerie Morgan

[Keith Zabolot]

---

Councillor Keith Zabolot

[Tracy Antoine]

---

Councillor Tracy Antoine

[Gerald Etienne]

---

Councillor Gerald Etienne

---

Councillor Dave Antoine

SCHEDULE “A”

2002

Column 1 Named Reserve	Column 2 Property Classes	Column 3 Tax Rate for the Taxation Year  (per \$1000 of assessed value)
Upper Hat Creek I.R.#1	1. Residential	10.453
Lower Hat Creek I.R.#2	2. Utilities	33.956
Bonaparte I.R.#3	3. Unmanaged Forest Land	15.501
Loon Lake I.R.#4	4. Major Industry	30.704
Mauvais Rocher I.R.#5	5. Light Industry	40.953
Grasslands I.R.#7	6. Business & Other	19.163
	7. Managed Forest Land	13.993
	8. Recreational Property/ Non-Profit Organization	10.013
	9. Farm	21.611

**BONAPARTE INDIAN BAND**  
**PROPERTY TAX AMENDMENT BY-LAW**  
**BY-LAW NO. 9, 2002**

[Effective July 15, 2002]

WHEREAS *Bonaparte Indian Band Property Tax By-law* was approved by Band Council on February 15, 1993 and *Bonaparte Indian Band Property Tax Amending By-law No. 1, 1993* was approved by Band Council on August 25, 1993 and *Bonaparte Indian Band Property Tax Amending By-law No. 2, 1994* was approved on June 1, 1994 and all three By-laws were consolidated as of this date;

AND WHEREAS it is deemed expedient to amend these consolidated By-laws to enable the BC Assessment Authority on behalf of the Band to annually mail a notice of assessment and where appropriate make alterations and amendments to facilitate preparation of a supplementary roll;

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

1. This By-law may be cited as *Property Tax Amendment By-law No. 9, 2002*.
2. In PART I (INTERPRETATION) Clause 2(1) the further definition of “assessor” is added before the word “Band” to read:  

“assessor” means the assessor appointed as determined by the provisions of the *Assessment Act* of British Columbia and of the regulations under the Act.
3. In PART VII (ASSESSED VALUE) Clause 24(1) and 25 the wording is amended by substituting the word “assessor” for the words “tax administrator”.
4. In PART IX (ALTERATIONS AND ADDITIONS) Clauses 26, 27 and 28 are amended by substituting the word “assessor” for the words “tax administrator”.
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 Band Council of the Bonaparte Indian Band held at Bonaparte Indian Band I.R. #3, P.O. Box 669, Cache Creek, B.C., V0K 1H0, this 21st day of May, 2002.

A quorum of Band Council consists of 5 Councillors.



[Mike Retasket]

---

Chief Mike Retasket

[Tom Basil]

---

Councillor Tom Basil

[Dave Antoine]

---

Councillor Dave Antoine

[Tracy Antoine]

---

Councillor Tracy Antoine

[Randy Porter]

---

Councillor Randy Porter

[Valerie Morgan]

---

Councillor Valerie Morgan

---

Councillor Keith Zabol

[Gerald Etienne]

---

Councillor Gerald Etienne

**BOOTHROYD INDIAN BAND  
2001 TAX RATES BY-LAW**

[Effective December 19, 2001]

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

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

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

SCHEDULE "A"

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

APPROVED AND PASSED at a duly convened meeting of the Council of the Boothroyd Indian Band held at the Boothroyd Indian Band Administration Office, Boston Bar, British Columbia, this [11th] day of [April], 2001.

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

A quorum of Band Council consists of \_\_\_\_\_ Councillors.

[Phillip Campbell]

Chief

[Michael Campbell]

Councillor

[Thomas Andrew]

Councillor

[Lawrence Smith]

Councillor

**CHAWATHIL FIRST NATIONS  
2002 RATES BY-LAW  
BY-LAW NO. 2002 -T01**

[Effective May 29, 2002]

WHEREAS pursuant to subsection 83(l)(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 arising 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 20, 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(l) for the purpose of establishing annual rates of taxation.

1. This By-law may be cited for all purposes as the *Chawathil First Nations 2002 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 *2002 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by the Council at a duly convened meeting held on the 1st day of May, 2002.

[Ronald G. John]

Chief

[Rhoda E. Peters]

Councillor

[Peter John]

Councillor

[Don Peters]

Councillor

[Ronald Charlie]

Councillor

## SCHEDULE "A"

The Council of the Chawathil First Nations hereby adopts the following taxation rates for the 2002 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	0.0646515
Class 6 – Business and Other	0.0243296

Number and types of property classes may vary across jurisdictions.

**COLUMBIA LAKE INDIAN BAND**  
**2002 RATES BY-LAW**  
**BY-LAW NO. 2002-TX02**

[Effective May 29, 2002]

WHEREAS pursuant to subsection 83(1) of the *Indian Act*, the Council of a Band may make by-laws for the purpose of taxation for local purposes of land, or interest in land including the rights to occupy, possess or use lands within the boundaries of the Reserve and with respect to any matters arising out of or any ancillary to such 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 2002 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 *2002 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by the Chief and Council of the Columbia Lake Indian Band at a duly convened meeting held on the [19th] day of [March], 2002.

[Mary Jimmy]

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

[Samantha Sam]

\_\_\_\_\_  
Councillor Samantha Sam

\_\_\_\_\_  
Councillor Rosemary Nicholas

[Nelson Phillip]

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

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

SCHEDULE "A"

The Council of the Columbia Lake Indian Band hereby adopts the following taxation rates for the 2002 taxation year for the following classes of property.

Classes of Property	Tax Rate
1. Residential	9.486
2. Utility	31.305
3. Unmanaged Forest	0.000
4. Major Industry	0.000
5. Light Industry	0.000
6. Business and Other	23.716
7. Managed Forest	0.000
8. Recreational/Non-Profit	0.000
9. Farm	0.000

**KAMLOOPS INDIAN BAND  
BUSINESS LICENCE BY-LAW  
BY-LAW NO. 2001-04**

[Effective June 3, 2002]

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**SCHEDULES**

- A. Business Categories and Fees Payable for Each Licence
- B. Application for Business Licence
- C. Notice of Licence Refusal
- D. Request for Review Hearing
- E. Notice of Suspension of Business Licence
- F. Notice of Review Hearing
- G. Business Licence



WHEREAS the Council of the Kamloops Indian Band desires to make a by-law for the licensing of businesses, callings, trades and occupations on the Reserve;

AND WHEREAS paragraphs 83(1)(a.1), and (g) of the *Indian Act*, empower the Kamloops Indian Band Council to make by-laws for the licensing of business, callings, trades and occupations and with respect to any matter arising out of or ancillary to the exercise of powers under this section, including the enforcement of payment of amounts that are payable thereof, and for the imposition and recovery of interest on amounts that are payable thereof;

NOW THEREFORE the Council of the Kamloops Indian Band hereby revokes and repeals *By-law 1997-1* and all amendments thereto and enacts the following by-law.

#### SHORT TITLE

1. This By-law may be cited as the *Kamloops Indian Band Business Licensing By-law No. 2001-04*.

#### DEFINITIONS

2. In this By-law,

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

“Application for Business Licence” means an application in the form of Schedule “B” to this By-law duly submitted to the Licence Inspector;

“Band” means the Kamloops Indian Band;

“Band member” means a person who is a member of the Band and is registered on the Band List as defined in the Act;

“Band official” includes the Council, members of Council, officials, officers and employees of the Band;

“building” means any structure used or intended for supporting or sheltering any use or occupant; includes retaining walls, moving buildings, and the placing of manufactured homes on land, including any construction in relation to them;

“business” means a calling, trade, occupation, employment or profession, vocation, commercial activity, or an enterprise which habitually busies, occupies or engages the regular time, attention, labour and effort of the licensee or person(s) for the purposes of gain, benefit, advantage, livelihood or profit, or, in which the licensee or person(s) show(s) willingness to invest time and capital on future outcome, but does not include an activity carried on by the Band;

- “business licence” means the licence granted and/or renewed pursuant to this By-law, in the form set out in Schedule “G”;
- “calling” means a business or profession as defined in the By-law;
- “Council” means the Chief and Council of the Kamloops Indian Band;
- “fees collectible” means the fees set out in Schedule “A” to this By-law as determined by Council from time to time;
- “floor area” means that area within a building that is used for display purposes or to service customers, but shall not include those areas set aside exclusively for the storage of supplies or for the use of the employees or participants of the business;
- “lands” includes land covered by water;
- “lease” means a lease of land within the Reserve made by or on behalf of Her Majesty the Queen, in Right of Canada, to a person; includes a sublease and an assignment of lease or sublease;
- “Licence Inspector” means a person appointed from time to time by the Council for the purpose of enforcing and carrying out the provisions of this By-law and shall include any acting or assistant Licence Inspector;
- “manufactured home” means a single family dwelling that is constructed to Canadian Standards Association Z240 or A277 standards, that is built in a factory environment and is occupied in a place other than that of its manufacture;
- “occupation” means a business or profession as defined in this By-law;
- “person” (a) in addition to its ordinary meaning shall mean and include a partnership, association, company, society, body corporate, and in the singular shall mean and include the feminine or converse, and
- (b) persons engaged in the business shall mean and include the tenant, or proprietor, assistants and employees, including part-time and casual employees;
- “premise” or “premises” shall include store, office, warehouse, factory building, enclosure, yard or any other place occupied, or capable of being occupied, by any person for the purpose of any business and shall also mean: (1) any area situated within any of the foregoing where more than one separate and/or distinct class or classification of business is also carried on; (2) any area within a residence or dwelling place in which a business is also carried on; or (3) any area within a residence or dwelling place;
- “profession” means a vocation, occupation or calling requiring special, usually advanced, education and skill, and includes a business as defined in this By-law;

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

“tenant” means the holder of a lease.

### REQUIRED LICENCE

3.(1) Every person who wishes to conduct business, including any of those businesses classified or whose purpose is enumerated, described, named or set forth in Schedule “A” of this By-law, on a Reserve, must hold a valid business licence issued under this By-law.

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

(3) Every business licence granted under this By-law is valid and permits the licensee to carry on the business on Reserve in a lawful manner. The issuance of a business licence shall not be deemed to be a representation by the Council to the licensee that the business or proposed business complies with any or all applicable by-laws or enactments. The tenant of a business remains responsible to ensure compliance with all by-laws and enactments.

(4) The licensee or person in charge or control of the premises where the business is conducted must at all times keep the licence or licences prominently displayed in an area of the premises to which the public has access or in an area designated by the Licence Inspector.

### APPLICATION FOR LICENCE

4.(1) Every person who wishes to conduct a business on the Reserve must complete an Application for Business Licence and submit it to the Licence Inspector and must disclose all information required on this application form.

(2) All applications for a business licence, including those applying for a transfer of a licence, shall be signed by the tenant of a business or his duly authorized agent, provided that in the case of partnerships or multiple owners, any one of such partners or owners may apply and such partner or owner shall be deemed to be duly authorized by all the partners or owners. Where the applicant is a corporation or a partnership, proof of incorporation or partnership must be provided with a completed Application for Business Licence.

(3) Every person applying for a licence under this By-law to operate a business that is governed or requires registration by any statute, or self-regulating professional body, must supply proof of his or her qualifications and of the qualifications of the employees to carry on such a business, and this must accompany the Application for Business Licence.

#### APPOINTMENT AND AUTHORITY OF LICENCE INSPECTOR

5.(1) The Council will, by resolution in writing, appoint a person to be the Licence Inspector, and such other Band officials as may be necessary, for the purpose of enforcing and carrying out the provisions of this By-law.

(2) The Licence Inspector shall receive, investigate, and process all applications for a business licence, including classifying and interpreting each Application for a Business Licence in accordance with the categories listed in Schedule "A". The applicant may appeal such classification pursuant to subsection 13(1).

(3) The Licence Inspector shall grant a licence where he is satisfied that the applicant has complied with all the requirements of this By-law. Where a licence has been refused, the applicant has the right to appeal the decision to the Band Council pursuant to section 13, who may conduct a hearing pursuant to section 13.

(4) The Licence Inspector may refer the decision of granting or refusing to grant a business licence to the Council, who may conduct a hearing pursuant to section 13.

(5) The Licence Inspector shall have the authority to suspend a business licence when he has reasonable and probable grounds for believing that the licensee has breached a provision of the By-law and shall give notice of such suspension. A person whose licence has been so suspended may appeal the decision to the Council pursuant to subsection 13(1).

(6) The Licence Inspector shall have the authority to enter, at all reasonable times, upon any premise subject to the regulations of this By-law in order to ascertain whether there is compliance with this By-law. Every person holding a business licence shall give to the Licence Inspector and to any Band official, such access at any reasonable hours to premises on the Reserve and provide such information requested as may be required by the Licence Inspector to enforce this By-law.

(7) The Licence Inspector will maintain a record of all applications and fees for licences and retain on file a copy of all licences issued, together with their particulars.

(8) In response to receipt of a written complaint, or at least once a year, with the consent of the licensee (such consent not to be unreasonably withheld) the Licence Inspector will make inquiries and inspect premises to determine whether

every holder of a business licence complies with the terms of the licence and the by-laws of the Council, and no licensee shall obstruct or hinder the making or completing of this inspection.

(9) The Licence Inspector shall report monthly to the Lands, Leasing and Tax Administrator, or the Band official appointed by the Council from time to time to administer the affairs of the Band, stating the number of business licences issued, the type of business conducted under each licence, and the fees received since the previous report along with a summary stating the total number of business licences issued and the total amount of money received to date for the current year.

(10) The Licence Inspector shall perform such other duties as may be requested by the Lands, Leasing and Tax Administrator, or other Band official appointed by the Council from time to time to administer the affairs of the Band related to the implementation of this By-law.

#### ISSUING OF LICENCES AND FALSE DECLARATIONS

**6.(1)** The Licence Inspector will, upon receiving an Application for a Business Licence together with the appropriate fee, promptly issue by delivering or mailing a business licence in the form of Schedule “G” to the licensee at the address shown in the application provided

- (a) the Licence Inspector is satisfied that the applicant’s business complies with all provisions in any other applicable by-laws of the Band;
- (b) the applicant has disclosed all required information in the application for the business licence and the Licence Inspector is satisfied, pursuant to subsection 5(2) that such disclosure is accurate;
- (c) the applicant has not, within the preceding three (3) years, been convicted of an offence under the *Criminal Code* (Canada), relating or relevant to the conduct of the business whether on or off Reserve, for which the applicant has not been pardoned;
- (d) the applicant’s business would not be detrimental to the health, welfare, safety and environment of occupants, persons, Bands, or Band members on a Reserve;
- (e) the Licence Inspector’s investigations do not disclose any reason to believe that the carrying on of the business may result in a breach of the law, or may, in any way, be adverse to the public interest; and
- (f) the required fee for the licence has been paid.

(2) Every business licence granted pursuant to this By-law will be in triplicate; one copy will be issued to the licensee and the other copy retained by the Licence Inspector. The licence so issued will be deemed a personal licence to the licensee.

(3) If the applicant fails to comply with or the Licence Inspector is not satisfied with information received from the applicant under subsection (1), the Licence Inspector will forthwith serve the applicant a Notice of Refusal in the form of Schedule “C” to this By-law and said Notice will be served personally or by registered mail to the applicant at the address shown in the Application for a Business Licence.

(4) Any person making an Application for a Business Licence shall, at the time of making such application for such business licence, give true and correct details for the business that the business licence is being applied for, on the forms supplied by the Licence Inspector. Any false declaration or concealment of material facts, which under the provisions of this By-law shall be disclosed, shall be deemed an infraction of this By-law and shall be liable to the penalties set out in Section 14.

### LICENCES

7.(1) Except as hereinafter provided, a business licence shall be issued for a twelve (12) month period to commence on January 1 and to terminate on December 31 in each and every year.

(2) A business licence will specify the time period, type and location of the business the licensee is licensed to conduct.

(3) The period for a business licence in respect of a theatre, including a drive-in theatre, amusement hall, concert hall, music hall, rink, amusement park or other place of amusement, entertainment or exhibition will be determined by the Licence Inspector upon the granting of the business licence who shall take into consideration the period requested in writing on the Application for a Business Licence.

(4) The period for a business licence with respect to a circus, horse show, horse race, dog or pony show, exhibition or other itinerant show or entertainment, when held elsewhere than in a licensed theatre or other licensed place, will be granted by the Licence Inspector, upon the granting of the business licence, who shall take into consideration the period requested in writing with the Application for a Business Licence.

### FEES

8.(1) Every person required to have a business licence under the provisions of this By-law is required to pay for such a licence in advance of the due date shown on the licence, and all licence renewal fees are due and payable by December 1 in any year. The fee payable will be the applicable fee as set out in Schedule “A”.

(2) The fee payable for filing a Business Licence Application for the relocation of a business licence, pursuant to subsections 11(1) and 11(3) of this By-law, is thirty-five dollars (\$35).

(3) The fee payable for filing a Business Licence Application for the assignment of a business licence, pursuant to subsections 11(2) and 11(4) of this By-law, is thirty-five dollars (\$35).

(4) The fee payable for filing a Request for Review Hearing, pursuant to subsection 13(1) of this By-law, is thirty-five dollars (\$35).

(5) The fees prescribed in Schedule “A” will be reduced by one-half where a licence is issued after July 31 in a calendar year.

(6) No licence fee paid pursuant to this By-law will be refunded.

#### CHANGES TAKING EFFECT

**9.**(1) Every person granted a business licence shall notify the Licence Inspector in writing of

- (a) any changes in the mailing and/or business address. When it is intended to relocate the business, an Application for a Business Licence must be completed and submitted to the Licence Inspector for approval prior to such relocation;
- (b) any change in the classification of the business;
- (c) any change in the number of vehicles used in the business; and/or
- (d) any change in the premises in which the business is being carried on.

(2) Every person granted a business licence, where the licence fee is based on floor area, ground area, number of persons engaged in the business, number of machines, and/or number of rental units, shall notify the Licence Inspector of any change in the floor area, ground area, number of persons engaged in the business, number of machines, and/or number of rental units prior to any change.

Where changes are made under subsection (1) or (2) then the powers, conditions, requirements and procedures, relating to the granting or refusal of licences and appeals herein, shall apply to all such changes.

#### RENEWAL OF LICENCE

**10.**(1) It shall be incumbent upon each person to renew their business licence prior to the beginning of each licensing period. Every person granted a business licence shall notify the Licence Inspector in writing forthwith when the licence is no longer required.

(2) Business licences may be renewed by completing and submitting to the Business Licence Inspector an Application for Business Licence, together with the appropriate fee as set out in Schedule “A”, by December 1 of each calendar year. Failure to submit such application will result in the automatic suspension of the

licence. Licences so suspended may be renewed and reinstated within fifteen (15) days of the suspension upon the payment of an additional fee of thirty-five dollars (\$35), or within sixteen (16) to seventy-five (75) days of the suspension upon the payment of an additional seventy-five dollars (\$75). Failure to apply for a licence renewal within seventy-five (75) days will result in the automatic revocation of the licence.

#### RELOCATION, TRANSFER OR SALE OF BUSINESS

**11.(1)** Any person desiring to relocate a business from the premises for which the business licence was issued, to a different premises on a Reserve shall complete and submit an Application for a Business Licence to the Licence Inspector and the powers, conditions, and requirements relating to the granting or refusal of licences and appeals set out in this By-law shall apply.

(2) No person who purchases a business licence pursuant to the By-law shall carry on or continue such a business without first completing and submitting an Application for a Business Licence to the Licence Inspector and the powers, conditions and requirements relating to the granting or refusal of licences and appeals set out in this By-law shall apply.

(3) In the event of a relocation of a business for which a licence has been issued, the Licence Inspector will permit the relocation of the licence from one premise to another, provided

- (a) the licensee has completed an Application for a Business Licence;
- (b) the licensee has paid the fee under subsection 8(2) of this By-law; and
- (c) the proposed new premises complies with the terms of this By-law.

(4) In the event of a sale of the business for which a licence has been issued, the Licence Inspector will issue a new licence to the tenant of the business, provided

- (a) the tenant has completed an Application for a Business Licence;
- (b) the tenant has paid the fee under subsection 8(4) of this By-law; and
- (c) the tenant meets the provisions of this By-law to carry on the business for which the business licence was issued.

#### SUSPENSION OR REVOKING OF LICENCE

**12.(1)** Notwithstanding subsection 5(5) the Council may, by band council resolution and upon giving notice in the form set out in Schedule "E": (i) suspend for a period not exceeding ninety (90) days, or (ii) revoke any licence issued under this By-law, where it has come to Council's attention that the licensee

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



(b) is carrying on a business that fails to comply with any applicable provisions in any other by-law of the Council;

(c) within the preceding three (3) years of licence issuance or since licence issuance, has been convicted of an offence under the *Criminal Code* (Canada), relating to the conduct of the business whether on or off a Reserve, for which the licensee has not been pardoned;

(d) has conducted the business in a manner that is detrimental to the health, welfare, safety and environment of the occupants, persons, Band members, Band, or Band corporations of a Reserve;

(e) is convicted of an offence under any statute in respect of the business or with respect to the premises named in the business licence; or

(f) is carrying on a business, the purpose of which is to engage in or permit, allow, facilitate, encourage or assist others to engage in, any activity which violates the *Criminal Code* (Canada), and the Council will hold a review hearing of such suspension or revocation within ninety (90) days.

(2) Council will give the licensee at least seven (7) days notice of the hearing referred to in subsection (1) and the Licence Inspector will serve notice in the form of Schedule “E” personally or by registered mail to the licensee at the address shown on the business licence, but if the licensee, after reasonable efforts of the Council and Licence Inspector, cannot be found and has not come forward, then the notice will be considered to be duly served if delivered and posted at the premises referred to in the licence and an *ex parte* decision will be issued against the licensee.

(3) Subsections 13(2) through 13(10) apply *mutatis mutandis* to the hearing referred to in section 13.

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

## APPEALS

**13.(1)** Within thirty (30) days of service of a notice arising under subsection 5(2), 5(3), 5(5), 6(3), or 12(1) of this By-law the applicant or licensee may apply for a review by Council by completing and filing with the Licence Inspector a Notice of Review in the form set out in Schedule “D” together with the payment of the fee referred to in subsection 9(4).

(2) The Licence Inspector, upon receipt of a Notice of Review and the fee referred to in subsection (1), will forthwith transmit to Council and the applicant

- (a) a copy of the original Application for a Business Licence as completed by the applicant and copies of any supporting documentation accompanying the application;
- (b) a copy of the applicant's completed Notice of Review; and
- (c) a copy of the Licence Inspector's refusal and reasons for refusal.

(3) Upon receipt of the material described in subsection (2), Council will determine the time and date of the review hearing, which will be at least fifteen (15) days hence but no more than forty-five (45) days and will advise the Licence Inspector of its decision. The Licence Inspector will forthwith serve the Notice of Hearing in the form set out in Schedule "F" on the applicant by personal service or by registered mail at the address shown in the Application for a Business Licence. Council will hold the review hearing at the time and date set out in the Notice of Hearing. The applicant shall be given at least seven (7) days notice of the hearing.

(4) The applicant may be represented at the review hearing by Council and the applicant or Council may adduce evidence, submit argument in support of the Application for a Business Licence, answer any objections that may arise, and examine or cross-examine witnesses.

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

(6) At the review hearing, the onus will be upon the applicant to show just cause why the business licence applied for should be granted.

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

(8) The Licence Inspector will forthwith notify the applicant of the decision referred to in subsection (7), including notification that the applicant has a further right of appeal to a court of competent jurisdiction, by serving a copy of the decision personally or by registered mail to the applicant at the address shown on the Application for a Business Licence.

(9) If the applicant agrees at the review hearing to accept conditions placed on the business licence, Council may render a decision granting the applicant the business licence applied for upon such conditions as it considers fair and appropriate, and as authorized by law.

(10) All review hearings will be held in camera unless the applicant requests in the Notice of Review that the hearing be open to the public, and Council will approve such request. The decision resulting from the review hearing will be made public forthwith, and any minutes of the review hearing will be available to the public within fifteen (15) days of the decision.

(11) If Council renders a decision granting the applicant the business licence applied for, the business licence will be issued upon the applicant complying with the By-law.

#### OFFENCES AND PENALTIES

**14.(1)** Any person who carries on a business for which a licence is required pursuant to this By-law, without holding a valid licence for the business, is guilty of an offence and on summary conviction is liable to a fine not exceeding one thousand dollars (\$1,000).

(2) Notwithstanding anything herein contained, the amount of any and every licence fee payable by any person pursuant to the provisions of this By-law shall be a debt due by that person to the Band, which shall be recoverable with any costs in any court of competent jurisdiction.

(3) Every person who

(a) violates or does any act or thing which violates any provisions of this By-law; or

(b) neglects or refrains from anything required to be done by any of the provisions of this By-law;

is guilty of an offence and liable upon summary conviction to a fine not exceeding one thousand dollars (\$1,000).

(4) The Council may charge a licensee, whether the business licence is expired, revoked or suspended, with all reasonable costs which are incurred in the collection of all fees, fines, interest, penalties or other costs imposed by this By-law.

(5) The Council may upon application by an applicant or licensee postpone any enforcement proceedings authorized by this section, where it is determined, in the sole discretion of the Council, that such enforcement would result in undue hardship.

#### SOLICITING

**15.(1)** No person shall canvass or solicit business on any street or sidewalk on the Reserve from cards or samples, or in any other manner whatsoever for the sale of goods, wares or merchandise or any article or thing for future delivery.

(2) No person shall carry on any soliciting for charity when such person is to receive either directly or indirectly any compensation or reward without first obtaining a business licence for that purpose.

(3) Before any business licence to solicit for charity is issued by the Licence Inspector, applicants shall file with the Inspector each specific purpose for which

soliciting is to be made; a statement setting out the name and address of the applicant and the names and addresses of all other persons for whose benefit such service is to be made; the total amount intended or expected to be raised; the method or scheme to be employed in such soliciting; the estimated total amount to be expended or received as compensation or reward; the proposed use of funds and the method of distribution thereof; the specific times when such soliciting shall be carried on, all of which shall be verified by affidavit of the person or chief officer of the organization on whose behalf or for whose benefit solicitation is to be done.

(4) No person shall carry on any soliciting for charity on any street on the Reserve unless such person shall have first obtained a business licence.

(5) The provisions of subsection (3) shall not apply to appeals made by Church organizations, religious denominations or other bonafide societies where such appeals are made solely and exclusively to members of such organizations or societies.

(6) The soliciting of sales of any article, commodity or thing, or soliciting of any service, or contract to service, or the soliciting of any agreement or promise that will lead to any service or contract to service, or the sale of any article, commodity or thing shall require a business licence issued under the provisions of this By-law.

(7) Every business licence to solicit shall be a personal licence to the applicant and shall not be transferable.

(8) No person may apply for a licence to solicit on behalf of another person.

(9) Soliciting within the Reserve between the hours of 21:00 hours (9:00 p.m.) and 9:00 hours (9:00 a.m.) is not permitted, except by special permission of Council.

(10) No person shall sell any goods whatsoever from out of any vehicle or conveyance on any street or road within the Reserve provided that this shall not apply to vendors of frozen confections. Such selling may only be undertaken from private property and with the approval and knowledge of the owner. This approval in no way releases such person from other requirements of this By-law.

(11) The soliciting of sales of any article, commodity or thing, or any agreement for the provision of any service shall require a business licence issued under the provisions of this By-law.

#### CARNIVAL INSURANCE AND INSPECTIONS REQUIRED

**16.(1)** Any person seeking a licence to hold a carnival or circus must

(a) Obtain insurance in the amount of two million dollars (\$2,000,000) for personal injury, death and property damage. Proof of such insurance must be

submitted to the satisfaction of the Licence Inspector prior to the granting of a licence. The Band shall be included as an additional insured;

(b) The insurance must contain a clause excluding the Band from liability in the event of injury or damage being done to any person or property as a result of any activity or street parade of the carnival or circus; and

(c) The licensee shall hold the Band harmless against claims, actions for injury, damage, loss or death arising out of or resulting from the operation of the carnival or circus. The licensee's insurer must recognize the existence of the hold harmless clause.

(2) An inspection certificate from an accredited safety engineer shall be submitted to the Licence Inspector before a business licence shall be granted for a carnival or circus. The inspection certificate shall state in precise terms that all machines, rides or equipment to be used by the public conform to acceptable standards and the Licence Inspector may require that a similar certificate be submitted every seven (7) days during the term of business licence or as directed by the Licence Inspector.

(3) A cash bond of five hundred dollars (\$500) shall be deposited with the Finance Department of the Band and such bond or part thereof shall be forfeited to the Band to pay for any damages or the cost of any clean-up required during or after the term of the licence. Such bond or part thereof shall be returned by the Financial Administrator of the Band upon notification by the Licence Inspector that all conditions regarding damages and clean-up are satisfactory.

### GENERAL REGULATIONS

**17.(1)** Every vehicle making a delivery within a Reserve of wood, fuel, sand or gravel shall have clearly printed thereon the name and address of the owner and the carrying capacity for the particular commodity being carried.

(2) Every person licensed to do business within the Reserve shall, where he is operating a commercial vehicle in connection with his business, have displayed and on both sides of the vehicle the name and address of the licence or alternatively the trade name and telephone number of the owner of the vehicle.

(3) No person shall, without express instructions from the owner or occupant of the premises, attend upon or canvass at any residential premises for the purpose of soliciting business that is in any way connected with home repairs or alterations.

(4) No person shall call at any residence between the hours of 21:00 hours (9:00 p.m.) and 9:00 hours (9:00 a.m.) for purpose of selling, soliciting or taking orders for goods, materials, publications or services of any kind unless a previous appointment has been made for such a call.

(5) No person holding or required to hold a business licence pursuant to the provision of this By-law shall refuse to sell any goods or furnish any service, or supply any accommodation to any person by reason of such person's race, sex, creed or color.

#### MANUFACTURED HOME REGISTRY

**18.**(1) No occupant of the Reserve shall move a manufactured home onto a premises without first registering the manufactured home with the Business Licence Inspector.

(2) No occupant of the Reserve shall transfer a manufactured home through a sale or otherwise without first registering the transfer with the Licence Inspector.

(3) The fee payable for registering a manufactured home pursuant to subsections (1) and (2) is thirty-five dollars (\$35).

#### EXEMPTIONS

**19.**(1) Band members are exempt from applicable fees in this By-law.

(2) The Band is exempt from applicable fees in this By-law.

(3) Band corporations are exempt from applicable fees in this By-law.

#### SECTION ULTRA VIRES

**20.** In the event of any portion of this By-law being declared *ultra vires*, or quashed for any other reason, such decision shall not affect the By-law as a whole, and the remaining portions of the By-law shall remain in effect notwithstanding such decision.

#### CONFLICT OF INTEREST

**21.**(1) For the purpose of this section a potential conflict of interest means the Council

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

(2) The Council must declare any potential conflict of interest and withdraw from any review hearing, held under the provisions of section 13 of this By-law, where a conflict of interest may arise.

ENFORCEMENT

**22.** The Council may charge a licensee, whether the licence is expired, revoked or suspended, with all reasonable costs which are incurred in the collection of all fees, fines, interest, penalties or other costs imposed by this By-law.

HEREBY authorized on behalf of the Kamloops Indian Band at Kamloops Indian Reserve #1 on the [18th] day of [March] , 2002.

Being the majority of those members of the Council of the Kamloops Indian Band present. There are nine (9) Council members and a quorum of Council is five (5) members.

Number of members of the Council present at the meeting: 6

\_\_\_\_\_  
Chief

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

Councillor

\_\_\_\_\_  
[James V. Thomas]

Councillor

\_\_\_\_\_  
[Neil Leonard]

Councillor

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

Councillor

\_\_\_\_\_  
[Jesse Seymour]

Councillor

\_\_\_\_\_  
[Christine Tronson]

Councillor

**SCHEDULE "A"**  
**BUSINESS CATEGORIES AND FEES PAYABLE**  
**FOR EACH LICENCE**

1. Accommodations

Includes the carrying on of the business of renting or leasing suites or rooms in a hotel, motel, rooming house, bed and breakfast house, apartment, manufactured home park or campground.

Fees:	a) Rooms	\$5.50 per room with a minimum fee of \$49.50
	b) Manufactured home park	per space \$5.50
	c) Campground	\$2.75 per space with a minimum fee of \$22.00

2. Automobile/Vehicle Sales, Rental and Service

Includes the carrying on of the business of sales, rental and service of new or used automobiles, snowmobiles, motorcycles and boats, trucks or recreation vehicles as follows:

Fees:	a) Sales and rental only	\$247.50
	b) Sales, rental and service	\$390.50
	c) Sales, rental and service of snowmobiles, motorcycles and boats only	\$247.50

3. Business Services

Includes the carrying on of a business offering a service, excluding businesses which sell products as their primary business and professional services, including but not limited to appliance and electronic repair service, auctioneer, collection agency, counselling service, dance studio, desk top publisher, hall rental, janitorial service, research and development laboratory, liquor delivery service, office assistance and answering service, office use, photographic studio, commercial printing service, security/enforcement service, steam cleaning service, tax preparation service, travel agency, upholsterer, consulting services (vocational, educational, research and planning, and financial), mobile hairdresser service, land developer, driver training service, bookkeeper service, drafting and design service, automobile towing service, property maintenance and management service, business machine maintenance service, and advertising, promotion and design service, large scale day care, general handyman (non-trades).

Fee:	For each business service	\$143.00
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4. Carnival or Circus

Includes the carrying on of the business of a carnival or circus.



- Fees: a) Each ride per day \$11.00  
b) Each exhibit, food booth or game booth per day \$5.50

5. Contractor

Includes the carrying on of the business of construction, repairing, or demolishing a building, structure or thing, or offering the service of an associated building, construction or engineering sub-trade as follows:

- a) General Contractor includes any person, corporation, company, firm or organization engaged in the business of general building construction or general engineering construction in the sense that contracts are entered into for substantially complete services involving responsibility for a number of recognized building or engineering sub-trades under one contract and shall include such person carrying out general building construction whether such construction is carried out for himself or for others. General building construction shall include the erection, finishing, alteration and addition to buildings and structures wherein more than one recognized building trade is involved at any one time. General engineering construction shall include the construction of towers, bridges, pipelines, dams, roads, earthwork, water, and drainage systems and the like.

Fee: \$484.00

- b) General Contractor (Owner of Commercial Premise) includes any person who chooses to act as his own general contractor for work conducted on his own existing commercial premise(s).

Fee: \$242.00

- c) General Contractor (Residential Building) includes any person who confines his business to residential construction or house renovations not exceeding four (4) houses per year.

Fee: \$242.00

- d) Subcontractor (Tradesman) includes any person or business performing or engaged to perform in the construction or associated trades, either for his own use or benefit or for that of another, any work within the Reserve whether such work is undertaken on an hourly, daily, weekly or monthly basis, labour basis, contract basis or cost plus basis or otherwise and includes the following classifications:

- auto, truck and machine repair
- brick, concrete, stone or masonry

- building, carpentry, cabinet making, framing, siding forming
- demolition
- drywall, gyprock, plaster, stucco
- excavation, ditching, filling, landscaping
- electrical
- flooring and carpeting
- glazing, installation of windows and doors
- heating, air conditioning, refrigeration, sheet metal
- insulating, roofing
- installation of mechanical equipment
- ornamental metal work
- painting and decoration
- plumbing and sanitation
- paving
- equipment or machine operation
- structural metal fabricating and installing
- welding
- machine shops, others not herein specified

Fee: \$121.00

- e) Subcontractor (Installer) includes any person who holds a separate licence to sell a product and who provides on-site installation service of that product.

Fee: \$60.60

#### 6. Convenience Shop

Includes a retail store, which for the local convenience and well being of the occupants, persons, Band members, Band, or Band corporations of the Reserves, remains open for business after 21:00 hours (9:00 p.m.) on no fewer than six (6) evenings each week of the year and comprises a total floor area of not more than 185 m<sup>2</sup> not including living quarters and unfinished basement.

Fee: \$135.00

#### 7. Equipment Sales, Rentals and Service

Includes the carrying on of a business for sales and service of industrial equipment, farm equipment and light commercial equipment.

Fees:	a) Heavy Industrial Equipment	\$484.00
	b) Light Industrial and Farm Equipment	\$242.00
	c) Light Commercial Equipment	\$154.00

8. Escort Agencies

Fee: \$3,000.00

9. Fabricating

Means a business where pre-finished materials are used to make a product or thing, including but not limited to tire retread plant, woodworking shop, sign shop, garment factories, wire cable works, sheet metal shop, steel fabrication shop and fiberglass fabrication shop.

Fee: \$192.50

10. Financial and Brokerage Companies

Includes the carrying on of the business of a First Nation, trust company, credit union, finance and loan company, or brokerage company.

Fees:	a) 1-20 employees	\$715.00
	b) Over 20 employees	\$1,210.00
	c) Instant Bank Machine	each \$110.00

The additional fee for instant bank machines are for those requiring a separate licence because they are located at a separate premise from the bank or other financial or brokerage company.

11. Food Service

Includes the business of preparing and selling foods including a restaurant, deli, bakery, caterer, tea room and mobile food concession.

Fees:	a) Restaurant, bakery, deli, caterer	\$192.50
	b) Accessory Restaurant	\$110.00
	c) Mobile Food Concessions	\$55.00/Unit with a minimum \$220.00

12. Fuel Sales and Service

Includes the business of a fuel bar, service station or bulk fuel agent/dealer.

Fee: \$192.50

Fuel bar and service stations may provide a car wash and minor repairs to vehicles without an additional licence and convenience goods for retail sale without an additional retail licence, provided that the convenience goods display area does not exceed 10 m<sup>2</sup>.

13. Funeral Service

Means the carrying on of the business of a funeral service.

Fee: \$242.00

## 14. Hair Stylist/Aesthetician

Includes any building, room or place where the business of cosmetologist, aesthetician, or barber including hairdressing, scalp treatment, manicuring or face treatment is carried out.

Fees:	a) First Person	\$66.00
	b) Each additional person	\$22.00

## 15. Handicrafts and Arts

Includes any home occupation business of making or producing a product or thing as a handicraft or art form, including but not limited to makers of carvings, ceramics, macramé, puppets, jewelry, glasswork, gift baskets, freelance photographers, writers, artists and teachers of music, singing and dancing.

Fees:	a)	\$66.00
	b) Exhibition sales	\$5.50/day with a minimum of \$22.00

Exhibition sales means the temporary sale of products made by the licensee and sold in premises not holding a theatre licence.

## 16. Laundromat and Dry Cleaner

Includes the business of a laundromat or dry cleaner which may include on-site fabric repair.

Fees:	a) Laundromat only	\$143.00
	b) Dry Cleaner only	\$143.00
	c) Combined Laundromat and Dry Cleaner	\$192.50
	d) Drop off service only	\$60.50

## 17. Liquor Sales

Includes the business of selling liquor to the public in establishments listed below and including the accessory sale of food.

Fees:	a) Beer and Wine Store	\$192.50
	b) Lounge	\$302.50
	c) Cabarets/Nightclubs	\$605.00
	d) Hotel Pub	\$970.50

## 18. Mail Order Agency

Includes a business where orders are taken by any person either on his own behalf or as an agent for another person for the sale of goods, wares or merchandise kept in stock for retail sale by such person or his principal or principals outside the Reserve, or where such business is carried on in

conjunction with the business of a retail or wholesale trade or merchant occupant on the Reserve.

Fee: \$135.00

19. Manufacturing Plant

Includes the business of manufacturing a product or thing, including food and beverage products, from unfinished or raw materials.

Fees: a) Pulp Mill, Refinery, Cement Plant \$1,210.00  
b) Saw Mill \$968.00  
c) All other \$484.00

20. Media Service

Includes the business of a media-oriented service, including newspaper publishers, broadcasting stations.

Fee: \$242.00

21. Messenger and Express Service

Includes the business of delivering or collecting messages or packages or any form of goods or things or doing errands for the public for gain or profit.

Fees: a) Up to 10 employees \$100.00  
b) Over 10 employees \$200.00

22. Minor Trades and Occupations

Includes a small-scale business which is owner-operated and service-oriented and which may be of a seasonal nature, including but not limited to chimney sweeps, piano tuners, dressmakers, watch repairers, house cleaners, nannies, small-scale day care, kindergarten or play school facilities, recreation/sport trainers, animal boarding kennels, sale of agricultural products grown on the premises, fire wood sales, Christmas tree sales and knife/saw sharpeners.

Fee: \$66.00

23. Manufactured Home Sales

Includes the business of a dealer for new and used manufactured home sales from commercial premises or a listing agency for used manufactured homes located on private premises.

Fees: a) Dealer Sales \$484.00  
b) Listing Agency \$242.00

## 24. Nursing Home/Private Hospital

Includes the business of operating a residential care home, nursing home, private hospital or home for the aged or handicapped provided that there are more than two (2) beds.

Fees: a) 3 to 9 beds	\$82.50
b) 10 or more beds	\$165.00

## 25. Parking Lot

Includes the business of renting or leasing parking stalls.

Fees: a) 1-15 stalls	\$82.50
b) Over 15 stalls	\$121.00

## 26. Pawnbroker

Includes the business of accepting for sale used or new items and then offering them to the public for sale.

Fee:	\$330.00
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## 27. Pest Control Services

Includes the business or occupation involving the use or application of agricultural pesticides and who holds the required licences.

Fee:	\$135.00
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## 28. Professional Service

Includes the business of a professional service to the public, including engineers, veterinarians, accounting professionals, barristers and solicitors, notaries public, medical professionals, surveyors, psychologists, real estate appraisers, insurance adjusters, physiotherapists, naturopathic physicians, architects and chiropractors.

Fee:	\$135.00
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## 29. Real Estate Agent/Salesperson and Insurance Agent/Salesperson

Includes the business of providing real estate services or insurance services.

Fee:	per agent or sales person	\$88.00
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## 30. Recreation/Health Spa Facility

Includes the carrying on of the business of a recreation facility (indoor/outdoor), health spa or bowling alley, including but not limited to aerobic fitness studios, bodybuilding, gymnasiums, billiard halls and arcades as follows:

Fees:	a) Recreation/Health Spa Facility, Arcade	\$192.50
	b) Bowling Alley (1 to 5 lines)	\$55.00
	with each additional lane	per lane \$22.00
		maximum \$330.00
	c) Games Rooms (1 to 3 machines)	\$55.00

31. Repair Shop

Includes the business of a repair shop for automobiles, trucks, snowmobiles, motorcycles, recreation vehicles and boats, including but not limited to auto body shop, radiator shop, tire store, brake shop, muffler shop, machine shop, welding shop, and mechanical repair shop.

Fee: \$143.00

32. Restaurant

Includes any dining room, coffee shop, tea room, ice cream parlor, eat in or take out food establishment, or any other place, whether permanent or temporary, fixed or movable, in which foods and/or beverages for human consumption are served on or off the premises.

Fee: \$175.00

33. Retail Sales

Includes the carrying on of the business of retail sale of goods or food products from permanent commercial premises as follows:

Fees:	a) Department Store	
	i) Floor area greater than 2,727 m <sup>2</sup>	\$1,200.00
	ii) Floor area from 1,858 m <sup>2</sup> to 2,726 m <sup>2</sup>	\$946.00
	iii) Floor area from 1,394 m <sup>2</sup> to 1,857 m <sup>2</sup>	\$836.00
	iv) Floor area from 929 m <sup>2</sup> to 1,393 m <sup>2</sup>	\$726.00
	b) Retail Store	
	i) Floor area from 604 m <sup>2</sup> to 928 m <sup>2</sup>	\$484.00
	ii) Floor area from 1,394 m <sup>2</sup> to 603 m <sup>2</sup>	\$275.00
	iii) Floor area less than 324 m <sup>2</sup>	\$143.00
	c) Grocery Store	
	i) Floor area greater than 929 m <sup>2</sup>	\$605.00
	ii) Floor area from 604 m <sup>2</sup> to 928 m <sup>2</sup>	\$484.00
	d) Adjunct Educational Classes to a Retail Business	\$66.00

For departmental stores operating a restaurant, bakery or automobile repair shop, a separate licence shall be required in accordance with the appropriate business licence classification for each business operation.

For grocery stores operating a restaurant, bakery, shoe repair shop, video rental outlet and book store, a separate licence shall be required in accordance with the appropriate business licence classification for each business operation.

34. Sale from Manufactured Home

Includes the business of selling goods and good products from a vehicle parked on a site for no longer than two (2) consecutive days per week at a location permitted under Council as amended from time to time.

Fee: \$242.00

35. Sale of Goods

Includes the business of selling products from a temporary commercial premise or taking orders for the sale of products to be supplied by persons not licensed to carry on a business on the Reserve and which may be sold either by direct sales, by telephone solicitation, by door-to-door solicitation, by mail order solicitation, or by home part solicitation as follows:

Fees:	a) Salesperson	each	\$220.00
	up to a maximum of		\$440.00
	b) One party salesperson	each	\$88.00
	c) Seasonal fruit stand/garden supplies		\$192.50

36. Second-Hand Sales/Auto Wrecker

Includes the business of retail sales of second-hand goods, scrap metals and automobile wrecker and a second-hand store or shop to carry on the trade or business of a dealer in second-hand goods, wares, merchandise or effects of any description.

Fee: \$176.00

37. Security Service and Patrol

Includes the business whereby any person who by contract or agreement undertakes to watch or patrol the premises of more than one person for the purpose of guarding and protecting persons and/or property against robbery, theft, burglary, or other hazards.

Fee: per person \$135.00

38. Soliciting for Charity

Includes the business of collecting or receiving money or property, goods or articles of any kind or description, and the disposal of sale thereof and the sale of any ticket for any form of entertainment, or the drawing of any other disposition of any prize or premium, the proceeds of which, either



directly or indirectly are to be, or are intended to be used or disposed of for any charity, relief, or benefit, or for any philanthropic or patriotic service.

Fee: per person \$20.00

39. Theatres and Markets

Includes the carrying on of the business of movie theatre, playhouse, concert hall, circus, farmers' market, flea market or art market.

Fees:	a) Movie theatre, playhouse, concert hall or circus	\$484.00
	d) Farmers' Market	\$242.00
	c) Flea Market	\$242.00
	d) Art Market	\$242.00

40. Transportation Service

Includes the carrying on of the business of providing a public or charter transportation service or a moving, delivery or courier service.

Fees:	a) Public/Charter Transportation Service	\$192.50
	b) Taxi/Limousine Service (per vehicle)	\$60.50
	1 Pedicabs (per pedicab)	\$27.50
	c) Moving/Delivery/Courier Service	\$192.50
	d) Independent Trucker (one truck only)	\$121.00

41. Unclassified

Includes every person carrying on a business that is not herein classified.

Fee: \$192.50

42. Vending Machines

Includes the carrying on of the business of owning, leasing or operating any machine or device operated by or requiring for operation thereof, the insertion of any slug or coin and shall mean any machine or device operated mechanically or otherwise, for the purpose of selling or disposing of any goods, wares, merchandise, or articles or for the purpose of providing music, games, amusement or service of any kind, but shall not mean or include any machine or device which emits or gives out therefrom any coin, disc, token or slug, either with or without the accompaniment of any goods, wares, merchandise or articles, or of any premiums whatsoever, or any machine or device wherein by operation as aforesaid, any numerals signs, pictures or figures or any combination thereof, are displayed or result from the playing or operation of any such machine or device from various locations.

Fee: \$143.00

## 43. Warehousing and Storage

Includes the carrying on of the business of a warehouse or storage area.

Fees:	a) Floor area greater than 2,371 m <sup>2</sup>	\$484.00
	b) Floor area from 1,860 m <sup>2</sup> to 2,321 m <sup>2</sup>	\$412.50
	c) Floor area from 1,395 m <sup>2</sup> to 1,859 m <sup>2</sup>	\$341.00
	d) Floor area from 930 m <sup>2</sup> to 1,394 m <sup>2</sup>	\$269.50
	e) Floor area from 461 m <sup>2</sup> to 929 m <sup>2</sup>	\$192.50
	f) Floor area from 0 m <sup>2</sup> to 460 m <sup>2</sup>	\$121.00

## 44. Wholesale

Includes the business of selling goods in quantity for resale by retail stores or for re-use in the manufacturing or construction process, including sales to other wholesale dealers or to contractors or manufacturers for resale or for use in their business.

Fees:	a) From 1 - 5 employees	\$192.50
	b) From 6 - 12 employees	\$341.00
	c) More than 12 employees	\$484.00

**SCHEDULE “B”**  
**APPLICATION FOR BUSINESS LICENCE**

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

Application Information:

Name: \_\_\_\_\_

Address: \_\_\_\_\_

City & P.C.: \_\_\_\_\_

Phone: \_\_\_\_\_

Fax: \_\_\_\_\_

E-mail: \_\_\_\_\_

Lessee

Sublease

Company Information:

Name: \_\_\_\_\_

Contact: \_\_\_\_\_

Title: \_\_\_\_\_

Address: \_\_\_\_\_

Phone: \_\_\_\_\_

Fax: \_\_\_\_\_

Band Member

\_\_\_\_\_  
 (File No./Legal Desc.)

\_\_\_\_\_  
 (Head lease-Co. Name)

<b>Information of Business to be Licensed:</b>	
Name:	
Location:	
Description/Use as Indicated in Lease:	
Is the above location currently under construction and/or renovation? Y <input type="checkbox"/> # _____ N <input type="checkbox"/>	
Type of construction or renovation:	

\*Please provide proof and give details below for the following questions answered Yes:

1. Have you previously had a business licence with the Kamloops Indian Band? Y  # \_\_\_\_ N
2. Are you bonded with a bonding agency with respect to the conduct of your business? Y  # \_\_\_\_ N
3. Is the business incorporated? \* If Yes: Federal  Provincial  Y  # \_\_\_\_ N
4. Is this business administered by a partnership? \* Y  N
5. Have you, within the previous three years, been convicted of an offence under the *Criminal Code*? Y  N
6. Are you licensed/certified/other? \* Y  N
7. If the business is in respect of a theatre, including a drive-in-theatre, amusement hall, concert/music hall, amusement park, or other place of amusement, entertainment, or exhibition, or a circus, horse show, dog or pony show, exhibition or itinerant show or entertainment, how long do you intend to operate the business on Reserve? \_\_\_\_\_
8. Do you have any guard dogs on your premises? Y  N

Details:


<p>Certificate As To Building (Office Use Only)</p> <p>We hereby certify that the premises where it is proposed to carry on the above business comply with the requirements of <i>By-law No. 2001-04</i> and relevant of the Kamloops Indian Band, and all applicable Provincial and Federal statutes.</p>	
Date Approved:	
Licence to be issued under Clause No.	
Schedule "A" <i>By-law No. 2001-04</i> Fee:	
Business Licence No.:	
Licence Inspector:	

SCHEDULE "C"  
NOTICE OF LICENCE REFUSAL

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

ADDRESS: \_\_\_\_\_  
(address of applicant)

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

TAKE NOTICE that pursuant to the *Kamloops Indian Band Business Licensing By-law* your application to: \_\_\_\_\_ issue, \_\_\_\_\_ renew, \_\_\_\_\_ transfer, \_\_\_\_\_ assign a BUSINESS LICENCE is refused.

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

AND TAKE NOTICE that if you file a Request for Review Hearing, a hearing will be conducted by the Council of the Kamloops Indian Band for which you will be notified of the time and place to attend.

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

\_\_\_\_\_  
Printed name of Licence Inspector

\_\_\_\_\_  
Licence Inspector's signature

SCHEDULE "D"  
REQUEST FOR REVIEW HEARING

TO: Council of the Kamloops Indian Band

c/o \_\_\_\_\_  
(Licence Inspector)

PURSUANT to the *Kamloops Indian Band Business Licensing By-law*, I hereby appeal the decision as outlined in the NOTICE OF LICENCE REFUSAL, dated the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ and signed by the Licence Inspector to refuse to:

\_\_\_\_ issue, \_\_\_\_ renew, \_\_\_\_ transfer, \_\_\_\_ assign

a BUSINESS LICENCE for the following business located at:

(description of the business and location)

on the following grounds:

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

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

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

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

\_\_\_\_\_  
Address to which all notices to appellant are to be sent

SCHEDULE "E"

NOTICE OF SUSPENSION OF BUSINESS LICENCE

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

ADDRESS: \_\_\_\_\_  
(address of applicant)

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

TAKE NOTICE that pursuant to the *Kamloops Indian Band Business Licensing By-law* your BUSINESS LICENCE has been suspended or revoked pursuant to section 12 of the *Kamloops Indian Band Business Licence By-law*.

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

\_\_\_\_\_

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

\_\_\_\_\_  
Printed name of Licence Inspector

\_\_\_\_\_  
Licence Inspector's signature

SCHEDULE "F"  
NOTICE OF REVIEW HEARING

TO: \_\_\_\_\_  
(name of appellant)  
ADDRESS: \_\_\_\_\_  
(address of appellant)  
RE: \_\_\_\_\_  
(location of business)

PURSUANT to the *Kamloops Indian Band Business Licensing By-law*, Council will hear your Request for Review Hearing dated the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ relating to the above-noted business.

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

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

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

\_\_\_\_\_  
Printed name of Licence Inspector

\_\_\_\_\_  
Licence Inspector's signature



SCHEDULE “G”  
BUSINESS LICENCE

Lands, Leasing & Tax Department  
Suite 406-345 Yellowhead Highway  
Kamloops, BC V2H 1H1  
Telephone: (250) 828-9784  
Fax: (250) 314-1539

Effective Date: \_\_\_\_\_  
Commencement : \_\_\_\_\_  
Expiry: \_\_\_\_\_

NAME AND ADDRESS OF LICENSEE	
	BUS LICENCE NO.  DATE ISSUED
LOCATION OF BUSINESS	
DESCRIPTION OF COMMERCIAL ACTIVITY AND LICENCE FEE	_____ LICENSEE
FEE	CLAUSE
	_____ LICENSE INSPECTOR

THIS IS TO CERTIFY THAT the above licensee has paid the required Licence Fee and is entitled to carry on such business as indicated within Kamloops Indian Reserve No. 1.

This Licence is issued subject to the provisions of *By-law No. 2001-04* of the Kamloops Indian Band as authorized by the Minister of Indian and Northern Affairs Canada under paragraphs 83(1)(a.1), and 83(1)(g) of the *Indian Act*, R.S.C. 1985, c.I-5, now or hereinafter, in force, and to all amendments, that may hereafter, during the currency of this Licence, be made to said By-law.

This Licence is personal and cannot be sold or transferred. The Lands, Leasing and Tax Department must be notified in writing to any change in the ownership, address or nature of the business.

LICENCE NOT VALID  
Unless Official Stamp Shown Here

THIS LICENCE MUST BE POSTED IN A CONSPICUOUS PLACE ON THE PREMISES



**LOWER KOOTENAY INDIAN BAND  
2001 RATES BY-LAW  
BY-LAW NO. 2001 TX-01**

[Effective December 19, 2001]

WHEREAS pursuant to subsection 83(1) of the *Indian Act*, the Council of a Band may make by-laws for the purpose of taxation for local purposes of land, 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 Assessment By-laws* on March 9, 1992.

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

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

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting on the  [4]  day of  [September] , 2001.

[Chris Luke]

\_\_\_\_\_  
Chief Chris Luke

[Arlene Teasley]

\_\_\_\_\_  
Councillor Arlene Teasley

[Mary Basil]

\_\_\_\_\_  
Councillor Mary Basil

[Zack Basil]

\_\_\_\_\_  
Councillor Zack Basil

## SCHEDULE "A"

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

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

**MUSQUEAM INDIAN BAND  
2002 RATES BY-LAW  
BY-LAW NO. 2002-01**

[Effective July 15, 2002]

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 [a]rising out of or ancillary to such purpose;

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

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

1. This By-law may be cited for all purposes as the *Musqueam Indian Band 2002 Rates By-law No. 2002-01*.

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 *2002 Musqueam Indian Band Rates By-law No. 2002-01*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 11th day of March, 2002.

\_\_\_\_\_  
[Ernie Campbell]

Chief

\_\_\_\_\_  
[Howard E. Grant]

Councillor

\_\_\_\_\_  
[Mary Charles]

Councillor

\_\_\_\_\_  
[Wayne Sparrow]

Councillor

\_\_\_\_\_  
[Myrtle McKay]

Councillor

\_\_\_\_\_  
[Charleen Grant]

Councillor

\_\_\_\_\_  
[Nolan Charles]

Councillor

\_\_\_\_\_  
[Jordan Point]

Councillor

## SCHEDULE "A"

The Council of the Musqueam Indian Band hereby adopts the following taxation rates for the 2002 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and Section 18.1 of the <i>Musqueam Indian Band Property Taxation By-law</i> .	Rate of Tax applied against each \$1000.00 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	6.37600
Class 2 - Utilities	51.64
Class 3 - Unmanaged Forest Land	0.00
Class 4 - Major Industry	48.391
Class 5 - Light Industry	43.992
Class 6 - Business and Other	29.201
Class 7 - Managed Forest Land	0.00
Class 8 - Recreation/Non-Profit Organization	8.352
Class 9 - Farm	2.097

**MUSQUEAM INDIAN BAND**  
**PROPERTY TAX EXPENDITURE BY-LAW**  
**BY-LAW NO. 2002-01**

[Effective July 15, 2002]

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

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

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

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

**SHORT TITLE**

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

**DEFINITIONS**

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

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

“band” means the Musqueam Indian Band;

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

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

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

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

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

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

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

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

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



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

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

“public works” includes

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

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

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

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

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

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

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

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

together with reserve lands appurtenant thereto;

(b) remediating environmentally contaminated reserve lands; and

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

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

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

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

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

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

#### AUTHORIZATION OF EXPENDITURE OF PROPERTY TAX REVENUE

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

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

#### ANNUAL PROPERTY TAX BUDGET

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

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

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

(4) For greater certainty:

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

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

### PROPERTY TAX REVENUE ACCOUNTS

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

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

### ADMINISTRATION AND ENFORCEMENT

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

### BY-LAW REMEDIAL

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

### MISCELLANEOUS

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

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

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

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

### COMING INTO FORCE

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

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the [27th] day of [May] , 2002.

[Ernie Campbell]

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Chief

[Howard Grant]

---

Councillor

[Wayne Sparrow]

---

Councillor

[Nolan Charles]

---

Councillor

[Myrtle McKay]

---

Councillor

[Mary Charles]

---

Councillor

[Charleen Grant]

---

Councillor

[Jordan Point]

---

Councillor

**OSOYOOS INDIAN BAND  
TAX RATES BY-LAW NO. 001, 2002**

[Effective July 15, 2002]

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

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

WHEREAS it is necessary for the levying of tax to establish rates on land and improvements for Band Government, Municipal, Hospital, and Regional District purposes for the year 2002;

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

**1.** The following rates are hereby imposed and levied on the various classes of property for the year 2002, applicable to the whole of the Osoyoos Indian Reserves:

Taxation District:	Comprising of:	Property Classes:	Tax Rate:	Levy on Improvements only:
Osoyoos Indian Band Taxation District.	The whole of the Reserve Lands of the Osoyoos Indian Band.	Class 1: Residential	10.8259	0.1983
		Class 2: Utilities	36.3691	0.7932
		Class 5: Light Industry	24.7342	0.4602
		Class 6: Business/Other	23.0340	0.4602
		Class 8: Recreation/ Non-Profit	10.0489	0.1983
		Class 9: Farm	12.3788	0.1983

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

**3.** As soon as practicable on or after the 4th of July, 2002, the Surveyor of Taxes of the Osoyoos Indian Band shall add to the current year's taxes unpaid as of 4:30 p.m. on the 4th day of July, 2002, on each parcel of land on his Roll, ten percent (10%) of the amount thereof and the said unpaid taxes, together with amounts added as aforesaid shall from the 4th day of July, 2002, be deemed to be the amount of the current year's taxes upon such land.

This By-law may be cited as *Tax Rates By-law No. 001, 2002*.

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

[Clarence Louie]

Chief

[Anthony Baptiste]

Councillor

[Sandra Scott]

Councillor

[Yvonne Weinert]

Councillor

**SHUSWAP INDIAN BAND  
2002 RATES BY-LAW  
BY-LAW NO. 2002-02**

[Effective May 29, 2002]

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 arising out of, and 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 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 *Shuswap Indian Band 2002 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 *2002 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 8th day of March, 2002.

A quorum for this Band consists of 2.

[Paul Sam]

\_\_\_\_\_  
Chief Paul Sam

[Alice Sam]

\_\_\_\_\_  
Councillor Alice Sam

[Katherine Stevens]

\_\_\_\_\_  
Councillor Katherine Stevens

## SCHEDULE "A"

The Council of the Shuswap Indian Band hereby adopts the following taxation rates for the 2002 taxation year for the following classes of property.

Class of Property	Tax Rate
1. Residential	10.25182
2. Utility	47.92727
3. Unmanaged Forest	30.52750
4. Major Industry	26.83152
5. Light Industry	36.16255
6. Business/Other	23.88675
7. Managed Forest	19.25671
8. Recreational/Non-Profit	11.17449
9. Farm	13.62174



**SKIDEGATE INDIAN BAND  
PROPERTY ASSESSMENT AND TAXATION BY-LAW  
BY-LAW NO. 6**

[Effective February 1, 2002]

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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 Skidegate Band deems it to be in the best interests of the Band to make a by-law for such purposes;

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

## SHORT TITLE

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

## PART I INTERPRETATION

2.(1) In this by-law,

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

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

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

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

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

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

“Band or Indian Band” means the Skidegate 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 Skidegate 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, upon or under land, or affixed to land, so that without special mention it would be transferred by a transfer of land;
- (b) anything erected or placed in or upon, or affixed to an improvement, so that without special mention it would be transferred by a transfer of land;
- (c) any item of immovable machinery and equipment which is prescribed assessable by band council resolution; 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 homes” means any structure whether equipped with wheels or not and whether self-propelled or not, that:

- (a) is used or designed for use as a dwelling or sleeping place; and
- (b) is constructed or manufactured to be moved from one point to another by being towed or carried unless licensed or able to be licensed and equipped to travel on a public highway;
- (c) is a business office or premises; and
- (d) is accommodation for any other purpose;

“occupier” means a person who, 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 Skidegate Indian Band 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 Skidegate Indian Band Reserve(s), number(s) 1 to 11 defined in subsection 2(1) of the Act and any land held as a special reserve for the use and benefit of the Skidegate 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;

“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 Skidegate Indian Band;

“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

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

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

**PART IV**  
**LIABILITY TO TAXATION**

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

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

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

- (a) any interest in land of the Band or of a member of the Band;
- (b) a building used as a museum and the land necessary as the site for the building;
- (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) 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
- (h) a cemetery to the extent that it is actually used for burial purposes.

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

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

**11.(1)** On or before May 31 in each calendar year or as soon thereafter as practicable, Council shall adopt a by-law to impose tax rates on interests in land subject to taxation under this by-law. Taxes levied under this by-law apply to the calendar year in which the levy is first made and are based upon the assessed values of the interest in land and improvements as determined under this by-law.

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

(3) Taxes shall be levied by applying the rate of tax against each one thousand (\$1,000) dollars 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

**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

**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.

**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 October 31 following the valuation date; and
- (b) the permitted use of the property and all other interests in land were the same as on October 31 following the valuation date.

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

(2) Except as otherwise provided in this by-law, for the purposes of assessing interests in land the assessor shall use the practices and regulations established under the *BC Assessment Act* R.S.B.C. 1996, c.20 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 were held in the province of British Columbia:

- (a) the polelines, metallic or fibre optic cables, towers, poles, wires, transformers, conduits and mains of a telecommunication, trolley coach, bus or electrical power corporation, but not including substations;
- (b) the track in place of a railway corporation;
- (c) the pipelines of a pipeline corporation for the transportation of petroleum, petroleum products, or natural gas, including valves, cleanouts, fastenings, and appurtenances located on the right of way, but not including distribution pipelines, pumping equipment, compressor equipment, storage tanks and buildings;
- (d) the right of way for pole lines, cables, towers, poles, wires, transformers, conduits, mains and pipelines referred to in paragraphs (a) and (c);
- (e) the right of way for track referred to in paragraph (b).

(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**

**19.** No later than December 31 of the taxation year, and December 31 every year thereafter 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 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 Skidegate Band office by any person during regular business hours.

**24.** The tax administrator or the assessor shall on or before December 31 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 of taxes may be sought.

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

## PART IX

### AMENDMENTS TO ASSESSMENT ROLL

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

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

the assessor shall amend the assessment roll to effect the necessary changes but subject to section 28, shall not make any amendments after December 31 of the current taxation year.

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

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

- (a) a person's 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 six per cent (6%) per annum. Any unpaid balance shall, subject to notice of assessment and taxation, be due and payable, notwithstanding a receipt or certificate given by the tax administrator.

## PART X

### APPEALS

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

- (a) one person who has sat as a member of an appeal board to review assessments in and for the Province of British Columbia; and
- (b) two persons who do 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) The Chairperson of the Assessment Review Committee may retain consultants, investigators, expert witnesses or other persons as may be necessary for the Assessment Review Committee to discharge its functions under this by-law and may establish remuneration and other terms and conditions of their retainers.

(3) 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.

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

(5) 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 the daily rates established from time to time by Chief and Council.

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

- (a) is convicted of an offence under the *Criminal Code* (Canada);
- (b) fails to attend three (3) consecutive appeal hearings; or
- (c) fails to perform any of his or her duties under this by-law in good faith and in accordance with the terms of this by-law.

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

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

(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 by January 31 of the taxation year.

(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.

**34.(1)** The Assessment Review Committee shall:

- (a) hear all appeals from assessment notices;
- (b) investigate and advise Chief and Council on assessments, assessment classifications and assessment rolls which the Committee deems necessary;

- (c) select a Chairperson who shall supervise and direct the work of the Committee;
- (d) give the appellants, the assessor and the tax administrator at least thirty (30) days written notice of the time and place for the hearing of appeals;
- (e) have custody of all records, documents, evidence and proceedings before the Assessment Review Committee;
- (f) have control of its proceedings in order to fairly and adequately determine any appeal; and
- (g) where an appeal 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.

(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.

(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.

**35.(1)** The assessor, or his or her designate, shall be a party to all appeal proceedings under this by-law and the Assessment Review Committee shall give the assessor thirty (30) days written notice of any appeal and a reasonable opportunity to be heard at any appeal proceedings.

(2) The Assessment Review Committee shall give the Band Council thirty (30) days, or less with the consent of the Band Council, written notice of, and an opportunity to be heard at any appeal proceedings which raise issues of law regarding anything done under this by-law.

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

(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.

**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.

**38.(1)** Subject to section 41(2), the sittings of the Assessment Review Committee shall:

- (a) commence no later than ninety (90) days after the final date for submission of the Notice of Appeal referred to in section 33; and
- (b) be completed within ninety (90) days of their commencement as set out in paragraph 1(a).

(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 V.

**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.

**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 ten per cent (10%) of the amount of the taxes payable concerning the interest in land which is the subject of the appeal, as finally determined by the Assessment Review Committee.

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

**41.(1)** Within thirty (30) days from the completion of hearing all appeals, except those adjourned under subsection 41(2), the Assessment Review Committee shall submit to Council its decision on each appeal.

(2) Notwithstanding subsection 38(1), the Assessment Review Committee may, with the consent of all parties to an appeal and without prejudice to the rights of any party, adjourn the appeal from time to time beyond the time for completion of the appeals and shall advise Chief and Council 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 head assessor to prepare a final assessment roll including any amendments resulting from the decisions in subsection (1).

(4) Not later than fourteen (14) days from the receipt of the instructions pursuant to subsection (3) the head assessor shall notify in writing each appellant and person affected by the appeal, of the decision of the Assessment Review Committee.

(5) The notice given under subsection (4) shall state that the appellant has a further right of appeal to a court of competent jurisdiction.

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

(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 the Assessment Review Committee under subsections (3) and (6);
- (b) authenticate the assessment roll by affixing to it a sworn or affirmed statement in the form prescribed by Chief and Council; and
- (c) forward the authenticated assessment roll to the taxation authority.

## PART XI 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 roll, a tax notice in the form set out in Schedule VII, in respect of each interest in land for which that person is liable to taxation, and, in the case of an amended assessment roll that has been adopted, the tax administrator shall mail an amended tax notice to every person affected by the amendment.

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

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

(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 and interest in land was not liable for taxes or was taxed in excess of the proper amount, at the direction of Council, the tax administrator shall refund to the person the amount paid in excess of liability.

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

## PART XII

### DUE DATE AND INTEREST

**46.(1)** Subject to sections 47 and 48, taxes levied in a tax notice mailed under section 42 are due and payable as of 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, 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.

**49.** If all or any portion of taxes remains unpaid on July 16 of the year they are first levied, the following penalties shall be charged to the taxpayer until all taxes owing under this By-law are paid:

(a) On July 16 of that year a five per cent (5%) penalty will be levied on the total of all unpaid taxes owing under this by-law;

(b) On November 16 of the same year, a further five per cent (5%) penalty will be levied on the total of all unpaid taxes owing as of this date under this by-law; and

(c) On December 31 of the same year, any unpaid portion of the taxes, including penalties, shall bear interest at 3 per cent above the Bank of Canada prime rate as it is on the first of each month and shall be compounded annually until paid or recovered.

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

### PART XIII

#### PERIODIC PAYMENTS

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

**52.** Where Council has entered an agreement with the Crown or with any person entitled to receive rents, for the collection of tax under 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

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

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

PART XV  
APPLICATION OF 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.

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

- (a) refunds of overpayment and interest;
- (b) all expenses of preparation and administration of this by-law;
- (c) remuneration of the assessor and the tax administrator;
- (d) all legal costs and other expenses of enforcement of this by-law.

PART XVI  
COLLECTION AND ENFORCEMENT

*Proof of Debt*

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

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

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

*Special Lien and Priority of Claim*

**59.**(1) Taxes due and payable are a special lien and encumbrance 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 2nd 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*

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

(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.

(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.

**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.

**60.2** Council may, from time to time, provide by band council resolution for the reduction of taxes due by taxpayers for a taxation year by an amount equal to or less than the amount to which the taxpayers would be entitled in accordance with the home owner grant legislation that would apply if the taxpayer's interest in land was subject to taxation by a municipality.

*Distress: Seizure of Goods*

**61.(1)** With the authorization of Council, the tax 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.

(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.

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

*Distress: Sale of Goods Seized by Distress*

**62.(1)** If the tax administrator seizes by distress the tax debtor's goods pursuant to subsection 61(3), and the tax debtor does not commence legal proceedings in a court of competent jurisdiction 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 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*

**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.

(2) On July 15 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.

(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).

(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.

(8) At any time within six (6) months after the sale and disposition held pursuant to subsection (2) or (4), the tax debtor may redeem his or her interest in land by paying to the tax administrator the full amount of all taxes for which the interests 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 interest shall be considered final and with Ministerial consent, the purchaser shall obtain title to the interest in land. The tax administrator shall certify the transfer in the form provided in Schedule XIV and shall register it in one or both registries and shall serve it on the tax debtor.

(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*

**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 July 15 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 of the Minister, the taxation authority shall acquire the interest in the land free and clear of all encumbrances or charges.

#### *Forfeiture of Property*

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

(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.

(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 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, payment of those taxes does not prevent forfeiture unless the payment:

(a) includes all taxes then due and payable;

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

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

(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*

**66.** Where the tax administrator has reasonable grounds to believe that the taxpayer intends to remove his or her goods from the Reserve, or intends to dismantle or remove his or 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*

**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

**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.

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

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

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

(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.

**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 per cent (10%), in the rate of a charge because of an increase in actual or estimated cost shall be deemed not to be an amendment to the by-law that imposes the charge.

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

(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

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

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

(b) an error or omission in an assessment roll, tax notice, or any notice hereunder; or

(c) a failure of the taxation authority to do something within the required time.

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

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

**76.** No action or 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.

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

**78.** Where personal service is not required, any notice delivered by the tax 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.

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

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

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

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the [18th] day of [September], 2001.

[Jim Edenshaw]

Chief (Deputy)

[Sydney Crosby]

Councillor

[David Crosby]

Councillor

[Richard Russ]

Councillor

[Gilbert Parnell]

Councillor

[Ron Williams]

Councillor

SCHEDULE I

(section 13)

REQUEST FOR INFORMATION

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

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

RE: \_\_\_\_\_

(description of interest in land)

PURSUANT to section 13 of the *Skidegate Indian Band Property Assessment and Taxation By-law*, and pursuant to the authority vested in me by band council resolution made the \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_, I hereby request that you furnish to me, in writing, information concerning the following matters:

- 1.
- 2.
- 3.

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

Yours truly,

\_\_\_\_\_  
Assessor

## SCHEDULE II

(section 17)

### CLASSES OF PROPERTY

#### *Class 1 - Residential*

1. Class 1 property shall include only:

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

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

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

(a) a penitentiary or correctional centre;

(b) a provincial mental health facility;

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

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

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

#### *Class 2 - Utilities*

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

(a) transportation by railway;

(b) transportation, transmission or distribution by pipeline;

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

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

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

but does not include that part of land or improvements or both:

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

*Class 3 - Unmanaged forest land*

3. Class 3 property shall include only land meeting the definition of forest land which is not classified as managed forest land.

*Class 4 - Major industry*

4. Class 4 property shall include only:
- (a) land used in conjunction with the operation of industrial improvements; and
  - (b) industrial improvements.

*Class 5 - Light industry*

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

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

*Class 6 - Business and other*

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

*Class 7 - Managed forest land*

7. Class 7 property shall include only land meeting the definition of forest land which is classified as managed forest land.

*Class 8 - Recreational property/non-profit organization*

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



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

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

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

- (i) any purpose by an organization that is neither a religious organization nor a non-profit fraternal organization,

- (ii) entertainment where there is an admission charge, or
- (iii) the sale or consumption, or both, of alcoholic beverages.

SCHEDULE III  
(section 24, Part IX)

NOTICE OF ASSESSMENT

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

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

RE: \_\_\_\_\_  
(description of interest in land)

TAKE NOTICE that the assessment roll has been adopted by band council resolution dated the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ 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 *Skidegate Indian Band 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 \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Tax Administrator

SCHEDULE IV

(section 33)

APPEAL TO ASSESSMENT REVIEW COMMITTEE

PURSUANT to the provisions of the *Skidegate Indian Band 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 \_\_\_\_\_, 20\_\_ .

\_\_\_\_\_  
Printed name of appellant

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

\_\_\_\_\_  
Address to which all notices to appellant are to be sent

To: Assessment Review Committee

c/o \_\_\_\_\_  
(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 \_\_\_\_\_, 20 \_\_\_\_ relating to the above-noted interest in land at \_\_\_\_\_ (a.m./p.m.) on the \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ .

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

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

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

SCHEDULE VI

(section 39)

REQUEST FOR ATTENDANCE

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

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

RE: \_\_\_\_\_

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 \_\_\_\_\_, 20 \_\_\_\_ at \_\_\_\_\_ (a.m./p.m.) on the \_\_\_\_\_ day of \_\_\_\_\_ to give evidence concerning the said assessment, bringing with you any documents in your possession that may relate to the said assessment.

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

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

SCHEDULE VII

(section 42)

TAX NOTICE

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

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

RE: \_\_\_\_\_

(description of interest in land)

PURSUANT to the provisions of the *Skidegate Indian Band 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 Skidegate Indian Band.

The name(s) and address(es) of the person(s) liable to pay the taxes is(are) as follows:

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

Assessed value	\$ _____
Taxes (current year)	\$ _____
Arrears	\$ _____
Interest	\$ _____
Total Payable	\$ _____

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

\_\_\_\_\_  
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 *Skidegate Indian Band Property Assessment and Taxation By-law*, I \_\_\_\_\_, Tax Administrator of the Skidegate Indian Band, certify that \$ \_\_\_\_\_ is the amount of the outstanding taxes which is due and owing by \_\_\_\_\_ (Taxpayer) with respect to \_\_\_\_\_ (description of interest in land).

Attached hereto is a copy of that part of the assessment roll of the Skidegate Band that refers to the property taxes which are due and payable by \_\_\_\_\_ (Taxpayer) with respect to \_\_\_\_\_ (description of interest in land).

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

\_\_\_\_\_  
Tax Administrator

SCHEDULE X  
(section 60)

DEMAND FOR PAYMENT AND NOTICE OF ENFORCEMENT  
PROCEEDINGS

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

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

RE: \_\_\_\_\_  
(description of interest in land)

The payment date of June 30, 20\_\_\_\_, prescribed by the Notice of Taxes served on you with respect to the above-noted property has now expired. The Skidegate Band Council (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 *Skidegate 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 *Skidegate Indian Band 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 \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
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 *Skidegate 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 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 *Skidegate 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 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 \_\_\_\_\_, 20\_\_ .

\_\_\_\_\_  
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 \_\_\_\_\_, 20\_\_ 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 *Skidegate 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 \_\_\_\_\_, 20\_\_ .

\_\_\_\_\_  
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 Skidegate Indian Band holding a sale by public auction (or tender) of the improvements located on the above-noted property and a disposition by public auction (or tender) of the above-noted interest on the Reserve. The Sale of Improvements and Disposition of Interest on any of the Skidegate Indian Reserves shall be published in the *Observer* 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 \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
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 Skidegate Indian Band, 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 *Skidegate Indian Band 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 \_\_\_\_\_, 20\_\_ .

\_\_\_\_\_  
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, license or permit) which can result in the cancellation of such interest.

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

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

\_\_\_\_\_  
Tax Administrator

SCHEDULE XVI

(section 64)

CERTIFICATION OF CANCELLATION OF INTEREST IN LAND

RE: \_\_\_\_\_  
(description of interest in land)  
\_\_\_\_\_

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

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

\_\_\_\_\_  
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 *Skidegate Indian Band 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 Skidegate Band. Upon such forfeiture, your interest in land will vest in the Band clear of all charges except those rights of way, easements or other such third party interests which 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 \_\_\_\_\_, 20\_\_.

\_\_\_\_\_  
Tax Administrator

SCHEDULE XVIII

(subsection 65(7))

CERTIFICATION OF FORFEITURE

RE:

\_\_\_\_\_  
(description of interest in land)  
\_\_\_\_\_

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

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

\_\_\_\_\_  
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 \_\_\_\_\_, 20\_\_\_\_ at \_\_\_\_\_ o'clock, (within the 30 days set out above) at \_\_\_\_\_ (place), (within the 30 days set out above) and show cause as to why the services should not be discontinued.

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

\_\_\_\_\_  
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 \_\_\_\_\_, 20\_\_\_\_, 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 \_\_\_\_\_, 20\_\_\_\_.

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

**SLIAMMON FIRST NATION  
2002 ANNUAL TAX RATES BY-LAW**

[Effective July 15, 2002]

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

NOW THEREFORE the Band Council of the Sliammon First Nation enacts as follows:

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

2. For the purpose of subsections 18.1(3) and (4) of the *Sliammon First Nation Property Taxation By-law* there are hereby established, imposed and levied for the taxation year 2002 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 *2002 Annual Tax Rates By-law*.

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

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Sliammon First Nation held at the Sliammon First Nation Administration Office, Powell River, British Columbia, as of this 3rd day of June, 2002.

\_\_\_\_\_  
Chief Bruce Point

\_\_\_\_\_  
[L. Maynard Harry]  
Councillor L. Maynard Harry

\_\_\_\_\_  
[Steven Galligos]  
Councillor Steven Galligos

\_\_\_\_\_  
[Walter Paul]  
Councillor Walter Paul

\_\_\_\_\_  
Councillor Bruce Point

\_\_\_\_\_  
[Donna Tom]  
Councillor Donna Tom

\_\_\_\_\_  
[Norman Gallagher]  
Councillor Norman Gallagher

\_\_\_\_\_  
Councillor Lawrence Harry

\_\_\_\_\_  
[Gloria Francis]  
Councillor Gloria Francis

SCHEDULE "A"  
Sliammon Taxation Authority  
Classes of Property

Class	Rate
Class 1 - Residential	9.7316
Class 2 - Utilities	35.2878
Class 3 - Unmanaged Forest Land	28.1111
Class 4 - Major Industry	27.5862
Class 5 - Light Industry	23.6424
Class 6 - Business and Other	24.3916
Class 7 - Managed Forest Land	15.5349
Class 8 - Recreation	9.9746
Class 9 - Farm	10.3049

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

[Effective July 15, 2002]

WHEREAS:

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

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

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

D. Council wishes to revoke the *Taxation Expenditure By-law* and to authorize expenditures (in addition to those authorized under subsection 12(2) of the *Property Taxation By-law*) to be made out of property tax revenue from time to time in this By-law;

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

SHORT TITLE

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

INTERPRETATION

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

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

“band” means the Sliammon First Nation;

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

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

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

“council” means the council of the Sliammon First Nation within the meaning of subsection 2(1) of the *Indian Act* R.S.C. 1985, c.I-5, as elected by the band members from time to time pursuant to the custom of the band;

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

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

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

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

“*Property Assessment By-law*” means the *Sliammon First Nation Property Assessment By-law* approved and passed by the council on the 10th day of



August, 1995 and approved by the minister on the 30th day of November, 1995, as amended from time to time;

“*Property Taxation By-law*” means the *Sliammon First Nation Property Taxation By-law* approved and passed by the council on the 10th day of August, 1995 and approved by the minister on the 30th day of November, 1995, as amended from time to time;

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

“public works” includes

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

(i) roads, streets, overpass, underpass, sidewalks, foot crossing, curbing bridges, tunnels, culverts, embankments, and retaining walls;

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

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

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

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

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

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

together with reserve lands appurtenant thereto;

(b) remediating environmentally reserve lands; and

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

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

“surveyor of taxes” means the surveyor of taxes appointed by council under the *Sliammon First Nation Property Taxation By-law*;

“*Taxation Expenditure By-law*” means the *Taxation Expenditure By-law* referred to in section 2;

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

#### AUTHORIZATION OF EXPENDITURE OF PROPERTY TAX REVENUE

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

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

#### ANNUAL PROPERTY TAX BUDGET

4.(1) On or before April 30 in each fiscal year, the surveyor of taxes shall prepare and table with council a draft annual property tax budget for then current fiscal year and a draft band council resolution approving the budget, and Council shall endeavor to consider such budget and resolution on or before July 31 of the same fiscal year.

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

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

(4) For greater certainty

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

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

PROPERTY TAX REVENUE ACCOUNTS

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

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

ADMINISTRATION AND ENFORCEMENT

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

BY-LAW REMEDIAL

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

MISCELLANEOUS

8.(1) Head notes, marginal notes and provision headings form no part of this By-law but shall be construed as being inserted for convenience of reference only.

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

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

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

COMING INTO FORCE

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

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Sliammon First Nation held at the Sliammon First Nation Administration Office, (RR# 2 Sliammon Road, Powell River, B.C. V8A 4Z3), this [3rd] day of [June], 2002.

A quorum of Council consists of 5 Band Councillors.

Moved by: [Walter Paul]      Seconded by: [Maynard Harry]

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Chief Bruce Point

[Norman Gallagher]

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Councillor Norman Gallagher

[Donna Tom]

---

Councillor Donna Tom

[Walter Paul]

---

Councillor Walter Paul

[Maynard Harry]

---

Councillor Maynard Harry

[Gloria Francis]

---

Councillor Gloria Francis

---

Councillor Clint Williams

---

Councillor Lawrence Harry

[Steven Galligos]

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Councillor Steven Galligos

SCHEDULE “A”

Sliammon Taxation Authority - 2002/03 Budget

2002/03 Provisional Taxation Budget 1 - May 31, 2002

Revenue:

Assessed Values:		Rate	Taxes Payable	
Class 1	Residential	\$17,791,900.00	9.7316	\$173,143.65
Class 6	Commercial	\$0.00	0	\$0.00
Class 1 (additional)	Residential			
Class 2	Utilities	\$ 219,600.00 BC Hydro-COM Fund	35.2878	\$ 7,749.20
	(excluding BC Hydro)			(\$4,386.26)
			Total Taxes Payable:	\$176,506.59
			Less Hog	\$ 16,763.42
			Less Shog	\$ 26,060.44
Total Taxes Collected:				\$133,682.73
Additional Revenue:				
Water user fee				\$10,530.00
Interest earned				\$4,389.98
Total Revenue				\$148,602.71

2002/03 Provisional Budget

Capital Projects Fund	\$ 13,368.73
Income Stabilization Fund	\$ 13,368.73
Water User Fee	\$ 8,220.00
Regional District contribution	\$ 31,185.00
Administration costs:	
Support	\$ 54,708.96
misc.	\$ 1,000.00
Telephone & Fax	\$ 2,500.00
Travel Training/Staff	\$ 3,500.00
Workshops	\$ 1,000.00
Contingency	\$ 600.00
Admin Fees	\$ 63,308.96
Technical Support	\$ 1,000.00
Legal Fees	\$ 1,500.00
Appeal Process	\$ 100.00
BCAA	\$ 2,200.00
Total Administrative costs:	\$ 68,108.96
Tax Admin. Computer Software - CLASS	\$ 3,000.00
Total Budget:	<u>\$126,031.42</u>

**SQUAMISH INDIAN BAND**  
**ANNUAL TAX RATES BY-LAW**  
**BY-LAW NO. 1, 2002**

[Effective July 15, 2002]

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 2002 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, 2002*.

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 [29th] day of May, 2002.

A quorum of Squamish Nation Council consists of [8] Councillors.

Moved by: [Ann Whonnock /Syexwáliya]    Seconded by:    [Julie Baker/ Sxwélhchaliya]

[Chief Bill Williams]

\_\_\_\_\_  
 Chief Bill Williams  
 telálsemkin siyám

[Alroy Baker]

\_\_\_\_\_  
 Alroy Baker  
 K'etxírhtn

\_\_\_\_\_  
 Gibby Jacob  
 KaKeltn siyám

---

[Veronica Baker]  
Veronica Baker  
Tiyaltenaat

---

[Julie Baker]  
Julie Baker  
Sxwélhchaliya

---

Dale Harry  
Xwa-xwalkn

---

[Byron Joseph]  
Byron Joseph  
sekwílem

---

Evelyn Joseph  
sxánanulh

---

Anthony Moody  
Tsetsímshtn

---

[Donna Billy]  
Donna Billy  
Sisúliya

---

Harold Calla

---

Krisandra Jacobs

---

[Dennis Joseph]  
Dennis Joseph  
Xwech'taal

---

[Chief Floyd Joseph]  
Chief Floyd Joseph  
Skwatatxwamkin siyam

---

[Richard Williams]  
Chief Richard Williams  
Xwélxwelacha siyam

---

[Ann Whonnock/Syexwáliya]  
Ann Whonnock  
Syexwáliya

## SCHEDULE "A"

Property Classes within each Taxation District  
(Section 15)

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
Name of Taxation District	Named Reserves Comprising Taxation District	Property Classes	Tax Rate for the Taxation Year
Seymour (NVD) Taxation District	The Whole of Seymour Creek Indian Reserve Number 2  That part of Capilano Indian Reserve Number 5 that was within the boundaries of the Corporation of the District of North Vancouver as those boundaries existed as at January 1, 1992.	1. Residential	7.36392
		2. Utilities	59.02693
		3. Unmanaged Forest Land	0.00000
		4. Major Industry	60.41148
		5. Light Industry	39.45151
		6. Business & Other	23.97610
		7. Managed Forest Land	0.00000
		8. Recreational Property/ Non-Profit Organization	11.79174
		9. Farm	0.00000



SCHEDULE “A” (continued)

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	7.19531
		2. Utilities	58.38446
		3. Unmanaged Forest Land	0
		4. Major Industry	58.34879
		5. Light Industry	34.37970
		6. Business & Other	22.99185
		7. Managed Forest Land	0
		8. Recreational Property/ Non-Profit Organization	9.62718
		9. Farm	0

**SQUAMISH INDIAN BAND**  
**PROPERTY ASSESSMENT BY-LAW**  
**AMENDMENT BY-LAW NO. 1-2001**

[Effective February 16, 2002]

WHEREAS:

A. It is the practice of the Band Council of the Squamish Indian Band to enact a by-law, annually, establishing rates of taxation to be applied to the assessed value of interests in land in certain of its reserves;

B. It is an objective of assessments conducted under the provisions of the *Squamish Indian Band Property Assessment By-law* to ensure uniformity in the method of assessment of interests in land;

C. The Band Council of the Squamish Indian Band wishes to further amend the *Squamish Indian Band Property Assessment By-law* to ensure that the objective set out in Recital B is given effect.

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

SHORT TITLE

1. This by-law may be cited as the *Squamish Indian Band Property Assessment By-law, Amendment By-law No. 1-2001*.

AMENDMENT

2. The *Squamish Indian Band Property Assessment By-law* December 16, 1992, as amended to December 1, 2001, is amended as follows:

(a) in subsection 1(1)

(i) by adding the following new definition as the first definition in the subsection:

““Act” means an Act of Parliament or an Act of the Legislative Assembly of the Province of British Columbia, whether referred to as a statute, code or by any other name,”

(ii) in the definition for “*Assessment Act*”, by deleting the words “as amended from time to time,”

(iii) in the definition for “*Assessment Authority Act*”, by deleting the words “as amended from time to time,”

(iv) in the definition for “band member”, by deleting the words “June 8, 1987” and replacing them with “July 14, 2000”,

(v) by adding the following new definition immediately after the definition for “board of review”:

“ “commissioner” means the assessment commissioner appointed under the *Assessment Authority Act*, R.S.B.C. 1996, c.21,”,

(vi) by adding the following new definition immediately after the definition for “cp”:

“ “enactment” includes an Act or a regulation, and a by-law or code of council or the band, or a portion of any of the foregoing,”,

(vii) in the definition for “municipality”, by deleting the words “*Municipal Act*, R.S.B.C. 1996, c.322, as amended from time to time” and replacing them with “*Local Government Act*, R.S.B.C. 1996, c.322”,

(viii) by adding the following new definition immediately after the definition for “pipe line corporation”:

“ “prescribed” means prescribed by regulation,”,

(ix) by adding the following new definition immediately after the definition for “registered owner”:

“ “regulation” includes a regulation, order, rule, form, tariff of costs or fees, proclamation, letters patent, commission, warrant, by-law or other instrument issued, made, established or prescribed

(a) in the execution of a power conferred by or under the authority of an Act, or

(b) by or under the authority of the Governor General in Council or the Lieutenant Governor in Council of the Province of British Columbia,”,

and

(x) in the definition for “taxation year”, by deleting the word “calender” and replacing it with “calendar”.

(b) in subsection 1(2)

(i) by deleting the words “it by Schedule I” and replacing them with “the definition for “improvements” in the *Assessment Act* by regulation under that Act”,

(ii) in subsection (g), by deleting the word “adequeducts” and replacing it with “aqueducts”, and

- (iii) in subsection (1), by deleting the words “in Schedule II” and replacing them with “with a capacity that is the same as that prescribed by regulation under the *Assessment Act* for like vessels,”
- (c) in subsection 2(2), by deleting the words “Schedule IX” and replacing them with “Schedule IV”,
- (d) in subsection 5(5) by deleting the words “Schedule III” and replacing them with “Schedule I”,
- (e) in subsection 6(1), by deleting the words “Schedule IX” and replacing them with “Schedule IV”,
- (f) in section 8, by deleting the words “Schedule IX” and replacing them with “Schedule IV”,
- (g) in subsection 15(3), by deleting the words “Schedule X” where they twice occur and replacing them with “Schedule V”,
- (h) in subsection 26(5), by deleting the words “, as amended from time to time,”,
- (i) in subsection 26(7), by deleting the words “Schedule IV” where they twice occur and replacing them with “Schedule II”,
- (j) in section 26.1, by renumbering existing subsection 26.1(2) to be 26.1(3) and existing subsection 26.1(3) to be 26.1(4),
- (k) in subsection 26.1(1), in the definition for “cost of industrial improvement” by deleting the words “and, for the purposes of determining cost, those manuals establishing rates, formulae, rules or principles for the calculation of cost in Schedule V shall apply”,
- (l) in subsection 26.1(1), in the definition for “industrial improvement” by
  - (i) adding immediately after “industrial improvement”, the words “, subject to subsection (2),” and
  - (ii) deleting the words “but council may exempt from this definition of “industrial improvements” improvements in a plant or class of plant that has less than a prescribed capacity and may prescribe different capacities for different types of plant, and hereby makes such exemptions as set out in Schedule VI”,
- (m) in section 26.1, by adding the following new subsection 26.1(2):
  - “(2) There shall be exempted from the definition of “industrial improvement” under subsection (1), improvements that are excluded from the definition for “industrial improvement” under the *Assessment Act* by regulation under that Act.”

(n) in subsection 26.1(4)(b) (which, for greater certainty, was subsection 26.1(3)(b), before being renumbered under paragraph (j) of this by-law), by deleting the words “prescribed by council in Schedule VII” and replacing them with “that is at the same rate and applied in the same manner, respectively, that is prescribed for the depreciation of the cost of industrial improvements by regulation under the *Assessment Act*”,

(o) in section 26.1, by adding the following new subsection 26.1(5):

“(5) Reference manuals establishing rates, formulas, rules or principles for the calculation of the cost of replacing an “existing industrial improvement”, that are established or adopted by order of the commissioner for the purposes of the definition of “cost of industrial improvement” under the *Assessment Act*, shall apply for the purposes of the definition of “cost of industrial improvement” in subsection (1).”

(p) after section 26.1, by adding the following new section 26.2:

“SPECIAL VALUATION RULES FOR DAMS, POWER PLANTS AND  
SUBSTATIONS

**26.2(1)** In this section,

“dam” means any structure designed and built to control or store water flowing in a water course for the purposes of, or for purposes ancillary to, generating electricity;

“power plant” means any structure designed and built to contain boilers, turbines or compressors for the purposes of, or for purposes ancillary to, generating electricity;

“substation” means a facility at which electric current is switched, transformed or converted

(a) at a dam or a power plant,

(b) between a power plant and a transmission system, or

(c) between a transmission system and a distribution network.

(2) This section applies to properties where there is a dam, power plant or substation, other than properties to which section 26.1 applies.

(3) Despite any other section of this by-law, the actual value of a property to which this section applies is

(a) the actual value of the land as determined under section 26, and

(b) the cost of

- (i) the dams, power plants and substations on the property, and
- (ii) any other improvements on the property,

determined in accordance with the manuals described under subsection (4), less depreciation determined in accordance with the rates and applied in the manner that is at the same rate and applied in the same manner, respectively, that is prescribed by regulation under the *Assessment Act* for the depreciation of properties where there is a dam, power plant or substation.

(4) Manuals establishing rates, formulas, rules or principles for the calculation of the cost of dams, power plants and substations that are established or adopted by order of the commissioner under the *Assessment Act*, shall apply for the purposes of calculation of the cost of dams, power plants and substations under this section.”,

(q) in section 27, by renumbering subsection 27(5) to 27(3),

(r) in subsection 27.1(1), by deleting the words “established by regulation under the *Assessment Act*,” and replacing them with “that are the same as the rates prescribed by the commissioner under the *Assessment Act* for the following properties,”,

(s) in subsection 40(3) after the word “years”, by adding the words “unless extended by council for a further period”,

(t) in subsection 40(5), by deleting the words “Schedule VIII” and replacing them with “Schedule III”,

(u) in section 40, by adding the following new subsection 40(6):

“(6) If a member of a board of review resigns or is otherwise unable to complete the term of his or her appointment, council may appoint a person to replace the member for the balance of that term.”,

(v) in subsection 41(1), by deleting the words “Schedule X” where they twice occur and replacing them with “Schedule I”,

(w) in subsection 41(2.1), by deleting the word “complainant” where it secondly occurs and replacing it with “complaint”,

(x) in subsection 47(2), by deleting the words “Schedule VIII” and replacing them with “Schedule III”,

(y) in section 60, by renumbering section “60” to “60(1)”,

(z) in section 63, by deleting the following words:

“Schedule I - Improvements Exclusion (Section 1(2))

Schedule II - Prescribed Vessel Capacity (Section 1(2)(1))

Schedule III - Fee For True Copy of Assessment Notice (Section 5(5))

Schedule IV - Classes of Property (Section 26(7))

Schedule V - Prescribed Manuals (Section 26.1(1))

Schedule VI - Exemption From Industrial Improvements (Section 26.1(1))

Schedule VII - Depreciation of Industrial Improvements (Section 26.1(3)(b))

Schedule VIII - Confirmation of Roll (Sections 40(5) and 47(2))

Schedule IX - Assessment Rolls and Notices of Assessment (Section 2(2), 6(1), 8 and 45)

Schedule X - Authorization of Agent (Sections 15(3) and 41(1))”,

and replacing them with

“Schedule I - Fee for True Copy of Assessment Notice (Section 5(5))

Schedule II - Classes of Property (Section 26(7))

Schedule III - Confirmation of Roll (Sections 40(5) and 47(2))

Schedule IV - Assessment Rolls and Notices of Assessment (Sections 2(2), 6(1), 8 and 45)

Schedule V - Authorization of Agent (Sections 15(3) and 41(1))”,

(aa) after section 65, by adding the following new section 65.1:

“ENACTMENT INCLUDES REGULATIONS AND AMENDMENTS

**65.1** In this by-law, unless it is otherwise clear from the context, a reference to an enactment includes

- (a) a regulation made under the enactment,
- (b) an amendment to the enactment or to a regulation made under the enactment, and
- (c) a law enacted in substitution for or in replacement of, the enactment or a regulation made under the enactment.”

(ab) by deleting SCHEDULE I,

(ac) by deleting SCHEDULE II,

(ad) in SCHEDULE III, by deleting the heading “SCHEDULE III” and replacing it with “SCHEDULE I”,

(ae) in SCHEDULE IV

- (i) by deleting the heading “SCHEDULE IV” and replacing it with “SCHEDULE II”, and
- (ii) in subsection 1(a), by deleting the entire subclause 1(a)(iii) and replacing it with the following:

“(iii) 20 or more strata lots that are

(A) on one parcel or contiguous parcels,

(B) used or available for overnight accommodation,

(C) controlled or managed by persons, or a person, who control or manage 85% or more of the strata lots on the parcel or contiguous parcels referred to in clause (A) that are used or available as referred to in clause (B), and

(D) offered for rent, or rented, for periods of less than 7 days to persons, or a person, as overnight accommodation for at least 50% of the 12 month period ending on October 31 of the year previous to the taxation year for which the assessment roll is completed and,

for the purposes of this provision, strata lots that are “used or available for overnight accommodation” do not include strata lots that are used or available for parking, storage or similar purposes or for commercial purposes other than overnight accommodation,”

- (af) by deleting SCHEDULE V,
- (ag) by deleting SCHEDULE VI,
- (ah) by deleting SCHEDULE VII,
- (ai) in SCHEDULE VIII
  - (i) by deleting the heading “SCHEDULE VIII” and replacing it with “SCHEDULE III”,
  - (ii) in Form 1, by deleting the number “19” where it twice occurs and replacing them with the number “20”, and
  - (iii) in Form 2, by deleting the number “19” where it twice occurs and replacing them with the number “20”,
- (aj) in SCHEDULE IX
  - (i) by deleting the heading “SCHEDULE IX” and replacing it with “SCHEDULE IV”, and
  - (ii) in section 1.6, by deleting the number “19” where it twice occurs and replacing them with the number “20”,



(ak) in SCHEDULE XX

(i) by deleting the heading “SCHEDULE X” and replacing it with “SCHEDULE V”, and

(ii) in the Form, by deleting the number “19” and replacing it with the number “20”.

#### TENSE

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

#### BY-LAW REMEDIAL

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

#### HEAD NOTE

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

#### SEVERANCE OF SECTIONS

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

#### COMING INTO FORCE

7. This *Squamish Indian Band Property Assessment By-law, Amendment By-law No. 1-2001* shall come into force and effect immediately upon approval by the Minister of Indian Affairs.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Squamish Indian Band held at 320 Seymour Boulevard, North Vancouver, British Columbia, V7J 2J3, this [12th] day of [December] , [2001] .

A quorum of Squamish Nation Council consists of [8] Councillors.

Moved by: [Chief Gilbert Jacob]      Seconded by: [Dennis Joseph]

[Chief Bill Williams]

Chief Bill Williams  
telásemkin siyám

[Chief Gibby Jacob]

Gibby Jacob  
KáKeltN siyám

---

[Alroy Baker]

Alroy Baker  
K'etxíamtn

---

[Donna Billy SíSolíia]

Donna Billy  
Sisúliya

---

[Harold Calla]

Harold Calla

---

[Krisandra Jacobs]

Krisandra Jacobs

---

[Dennis Joseph]

Dennis Joseph  
Xwech'taal

---

[Chief Floyd Joseph]

Chief Floyd Joseph  
Skwatatxwamkin siyam

---

[Chief Richard Williams]

Chief Richard Williams  
Xwélxwelacha siyam

---

[Veronica Baker]

Veronica Baker  
Tiyaltenaat

---

[Julie Baker]

Julie Baker  
Sxwélhchaliya

---

[Dale Harry]

Dale Harry  
Xwa-xwalkn

---

[Byron Joseph]

Byron Joseph  
sekwílem

---

[Evelyn Joseph]

Evelyn Joseph

---

[Anthony Moody]

Anthony Moody  
Tsetsímshtn

---

[Ann Whonnock/syexwáliya]

Ann Whonnock  
Syexwáliya

**TOBACCO PLAINS INDIAN BAND  
2002 RATES BY-LAW  
BY-LAW NO. 2002-TX2**

[Effective June 3, 2002]

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

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

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

1. This By-law may be cited for all purposes as the *Tobacco Plains Indian Band 2002 Rates By-law*.

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

THIS BY-LAW IS HEREBY ENACTED by the Chief and council of the Tobacco Plains Indian Band at a duly convened meeting held on the [10th] day of [April] , 2002.

[Mary Mahseelah]  
Chief Mary Mahseelah

[JoAnn Barr]  
Councillor JoAnn Barr

[Zoe Gravelle]  
Councillor Zoe Gravelle

[Darlene Luke]  
Councillor Darlene Luke

[John Terry Mahseelah]  
Councillor John Terry Mahseelah

## SCHEDULE "A"

The Council of the Tobacco Plains Indian Band hereby adopts the following taxation rates for the 2002 taxation year for the following classes of property:

Classes of Property	Tax Rate
1. Residential	14.9829
2. Utility	52.4404
3. Unmanaged Forest	0.0000
4. Major Industry	0.0000
5. Light Industry	42.0367
6. Business and Other	0.0000
7. Managed Forest	0.0000
8. Recreation/Non-Profit	0.0000
9. Farm	14.9829



**TSAWWASSEN FIRST NATION  
TAXATION RATES BY-LAW 2002  
BY-LAW NO. 2002 TX-01**

[Effective June 3, 2002]

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 2002.

1. This By-law may be cited for all purposes as the *Tsawwassen First Nation 2002 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 2002 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 14th day of May, 2002.

A quorum of Council is 3.

[Kim Baird]

\_\_\_\_\_  
Chief Kim Baird

[Andrea Jacobs]

\_\_\_\_\_  
Councillor Andrea Jacobs

[Russell Williams]

\_\_\_\_\_  
Councillor Russell Williams

[Laura Cassidy]

\_\_\_\_\_  
Councillor Stuart Morgan

\_\_\_\_\_  
Councillor Laura Cassidy

## SCHEDULE "A"

The council of the Tsawwassen First Nation hereby adopts the following taxation rates for the 2002 taxation year for the following classes of property.

Class of property as prescribed under Section 6 of the <i>Tsawwassen First Nation Assessment By-law</i> and the <i>Tsawwassen First Nation Taxation By-law</i> .	Rate of tax applied against each \$1,000 of the assessed value of the land and improvements as determined in accordance the <i>Tsawwassen First Nation Assessment By-law</i> and the <i>Tsawwassen First Nation Taxation By-law</i> .
Class 1 - Residential	9.5
Class 2 - Utilities	57.1
Class 3 - Unmanaged Forest Land	0
Class 4 - Major Industry	0
Class 5 - Light Industry	0
Class 6 - Business and Other	26.7
Class 7 - Managed Forest Land	0
Class 8 - Recreational/Non-Profit Org.	10.09
Class 9 - Farm	0

**WEST MOBERLY FIRST NATIONS #545**  
**FINANCIAL ADMINISTRATION BY-LAW**  
**BY-LAW NO. 2002-3**

[Effective February 16, 2002]

A BY-LAW to regulate the receipt, management, and expenditure of West Moberly First Nations funds and establish the administrative structure of the West Moberly First Nations which manages the funds;

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

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

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

NOW THEREFORE the Council of the West Moberly First Nations 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,

“agencies” means any board, tribunal, commission, committee of the West Moberly First Nations or any corporate body controlled by the West Moberly First Nations including a society, non-profit corporation or business corporation;

“annual budget” means the forecast of planned expenditures for the forthcoming fiscal year by the West Moberly First Nations;

“Board” shall mean the West Moberly First Nations Treasury Board established pursuant to this By-law;



“agreement” means any written contract between the West Moberly First Nations 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 West Moberly First Nations;

“Council” shall mean the Chief and Council of the West Moberly First Nations;

“department” means an administrative division of the West Moberly First Nations Government as established from time to time by Council and includes service centres, administrative units and other internal organizational units of the West Moberly First Nations administration;

“West Moberly First Nations funds” means all moneys belonging to the West Moberly First Nations and includes

- (a) all revenues of West Moberly First Nations,
- (b) money borrowed by the West Moberly First Nations,
- (c) money received or collected on behalf of the West Moberly First Nations, and
- (d) all moneys that are received or collected by the West Moberly First Nations pursuant to any agreement or funding arrangement and is to be disbursed for a purpose specified by Council or pursuant to that agreement or funding arrangement,

but does not include

- (e) money received by the West Moberly First Nations on behalf of an individual or corporate entity, where Council has approved an alternative arrangement for the managing of the money pursuant to section 74 of this By-law;

“resolution” means a decision made at a meeting of a quorum of Council.

#### APPLICATION

**3.** This By-law governs the receipt, management and expenditure of West Moberly First Nations funds and the administrative organization of the West Moberly First Nations to manage the funds.

**4.** This By-law applies to all West Moberly First Nations departments and agencies in receipt of West Moberly First Nations funds.

#### TREASURY BOARD

**5.** A Treasury Board of the West Moberly First Nations is hereby established and shall continue in existence notwithstanding changes in its membership from time to time.

**6.** The Board shall consist of five (5) members appointed by the Council from time to time with one (1) member being the Band Administrator.

**7.** Two (2) of the members of the Board shall be members of the Council.

**8.** The Chairperson shall be elected by the Board and serve for a term of two (2) years.

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

**10.** The Board shall be responsible for

(a) the management and control of the collection of West Moberly First Nations funds;

(b) the management and control of the expenditures and disbursements of the West Moberly First Nations;

(c) the maintenance of records of the financial activities of the West Moberly First Nations;

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

(e) the preparation of the annual audit of the West Moberly First Nations;

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

(g) all other matters relating to the financial affairs of the West Moberly First Nations 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 West Moberly First Nations 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 West Moberly First Nations 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 West Moberly First Nations.

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

(a) by the Chairperson if the member has missed three (3) consecutive scheduled meetings of the Treasury Board;

- (b) by a majority of Council on the recommendation of the Chairperson for the member's removal; or
- (c) by a unanimous vote of Council.

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

**16.** To facilitate the role and responsibilities of the Band Administrator, a Controller shall be appointed by the Council and is responsible to the Band Administrator for the following:

- (a) the conduct of the administration necessary to discharge the administrative responsibilities of the Board, including staff supervision;
- (b) the administrative supervision of the compilation and preparation of the overall annual budget;
- (c) the preparation of annual financial statements and long-term financial projections and cash flows as required from time to time by the Board;
- (d) monitoring adherence to any agreement and funding arrangements entered into by the West Moberly First Nations 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 West Moberly First Nations as established by Council.

#### COUNCIL'S ROLE

**18.** The Council shall appoint two (2) Councillors and two (2) persons from the general First Nations 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 West Moberly First Nations and any amendments thereto.

**20.** The Council shall receive and approve the annual audit of the West Moberly First Nations.

**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 West Moberly First Nations within the annual budget and consistent with the financial organization of the West Moberly First Nations.

#### ANNUAL BUDGET

**23.** The Board shall prepare estimates of the revenues of the West Moberly First Nations 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 West Moberly First Nations.

**25.** The annual budget for the West Moberly First Nations 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 West Moberly First Nations and its agencies for each fiscal year.

**27.** Council may increase allocations of funds in the budget, reduce allocations of funds, or reallocate funds to different sectors in the annual budget.

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

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

**30.** The annual budget shall be made available during regular working hours for inspection by any member of the West Moberly First Nations, and copies are to be provided to West Moberly First Nations members on written request to the Controller upon payment of a twenty-five dollar (\$25) fee.

#### FINANCIAL MANAGEMENT: DEPOSITS

**31.** There shall be one Consolidated Account established by the Controller at the direction of the Treasury Board into which all West Moberly First Nations funds shall be deposited.

**32.** The Controller shall ensure the safekeeping of the West Moberly First Nations funds received and shall forthwith deposit all West Moberly First Nations funds to the credit of the West Moberly First Nations Consolidated Account.

**33.** The Board may authorize the Controller to reallocate funds from the West Moberly First Nations 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 West Moberly First Nations funds shall be paid to the Consolidated Account.

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

#### FINANCIAL MANAGEMENT: EXPENDITURES

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

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

**39.** At the beginning of each fiscal year, each department and agency manager may receive a one (1) month advance or in such amount as determined by the annual budget and the cash flow approved annual budget.

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

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

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

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

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

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

### FINANCIAL REPORTING: INVOICING

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

- (a) pursuant to a Council resolution;
- (b) by a person delegated to authorize such payment; or
- (c) pursuant to an agreement entered into between the West Moberly First Nations 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 West Moberly First Nations or any other person on behalf of the West Moberly First Nations 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 West Moberly First Nations must be recommended to Council by the department or agency manager authorized to approve the purchase of goods or services.

**49.** Each order for work, goods or services over fifteen thousand dollars (\$15,000) or such greater amount as approved by Council, unless approved in the annual budget, shall, in addition to the signature of the department or agency manager, require attestation by the Controller as to availability of funds.

### TENDERS

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

**51.** Capital purchases over fifteen thousand dollars (\$15,000) and under five hundred thousand dollars (\$500,000) or in such amounts as approved by Council may be made by invitations to tender.

**52.** Capital purchases in excess of five hundred thousand dollars (\$500,000) or such greater amounts as approved by Council must be made by public tender.

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

**54.** Invitations to tender shall include

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

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

**56.** All tenders are to be returned sealed and addressed to the West Moberly First Nations, clearly marked "Tendered for ..." and the time and date of receipt is to be recorded on the unopened envelope of tender when received.

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

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

**59.** The lowest tender received shall normally be accepted unless the authorized person deems it in the best interest of the West Moberly First Nations 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 West Moberly First Nations.

**62.** In the event that an official or employee of the West Moberly First Nations has a personal interest in the contract, he or she shall signify the interest and thereafter refrain from taking part in the discussion or participating in the awarding of the contract.

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

**64.** A fifteen per cent (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 Councillor, or employment with the West Moberly First Nations, its departments or agencies, shall not use that office or employment for personal gain to the detriment of the interests of the West Moberly First Nations.

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

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

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

**70.** If a person violates the conflict of interest provision Council will, subject to the West Moberly First Nations Personnel Policy, suspend the employee or official from all privileges and benefits of office or employment for a period of up to three (3) weeks.

**71.** The Board may develop detailed conflict of interest rules which shall govern the administration of financial affairs of the West Moberly First Nations 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 West Moberly First Nations such agreements of funding arrangements with the federal and provincial governments or with any other party for the provision of funding for the West Moberly First Nations, 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 West Moberly First Nations 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 West Moberly First Nations.

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

**78.** The auditor or auditors shall report to Council.

**79.** The audit shall include all transactions involving the West Moberly First Nations 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 West Moberly First Nations.

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

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

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

## PUBLIC

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

**86.** The Controller shall retain the written report of the auditor, together with the related financial statements and any member of the West Moberly First Nations may inspect them during regular office hours and may by himself or through his agent, at his own expense, make a copy of the report or any part of it.

#### AMENDMENTS AND REPEAL

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

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

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 21st day of January, 2002.

Councillor quorum 3 of 4.

[Roland Willson]

Chief

[Diane Abel]

Councillor

[Eugene Stayner]

Councillor

[Bill Burgess]

Councillor

**WEST MOBERLY FIRST NATIONS #545**  
**PROPERTY ASSESSMENT AND TAXATION BY-LAW**  
**BY-LAW NO. 2002-4**

[Effective May 29, 2002]

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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 West Moberly First Nations 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 West Moberly First Nations at a duly convened meeting, enacts the following by-law.

## SHORT TITLE

1. This By-law may be cited as the *West Moberly First Nations 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 the reserve;

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

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

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

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

“Band” or “First Nations” means the West Moberly First Nations 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 West Moberly First Nations (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, upon or under land, or affixed to land, so that without special mention it would be transferred by a transfer of land,

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

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

“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,

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

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

“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;

“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 West Moberly First Nations as appointed by Chief and Council;

“Reserve” means West Moberly First Nations Indian Reserve(s) as defined in subsection 2(1) of the Act and any land held as a special reserve for the use and benefit of the West Moberly First Nations 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;

“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 West Moberly First Nations;

“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

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 the collection of taxes and enforcement of payment under this by-law.

## PART III

### APPLICATION OF BY-LAW

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

**PART IV**  
**LIABILITY TO TAXATION**

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

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

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

- (a) any interest in land of the Band or of a member of the Band;
- (b) any interest in land of a corporation, all the shareholders of which are members of Council, and which interest in land is held for the benefit of all the members of the Band;
- (c) a building used exclusively for school purposes and the land necessary as the site for the building;
- (d) a building occupied by a religious body and used chiefly for divine service, public worship or religious education, and the land necessary as the site for the building;
- (e) a building, or any part thereof, used as a 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) 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
- (h) a cemetery to the extent that it is actually used for burial purposes.

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

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

**11.(1)** On or before May 31 in each calendar year or as soon thereafter as practicable, Council shall adopt a by-law to impose tax rates on interests in land subject to taxation under this By-law. Taxes levied under this By-law apply to the calendar year in which the levy is first made and are based upon the assessed values of the interest in land and improvements as determined under this By-law.

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

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

**12.** Taxes levied in a taxation notice mailed under section 24 are due and payable on July 2 of the year in which they are levied.

## PART VI

### 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

**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.

**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.(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.

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

(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 were held in 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 pipelines of a pipeline corporation for the transportation of petroleum, petroleum products, or natural gas, including valves, cleanouts, fastenings, and appurtenances located on the right of way, but not including distribution pipelines, pumping equipment, compressor equipment, storage tanks and buildings;

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

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

(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**

**19.** No later than December 31 preceding 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 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 West Moberly First Nations office by any person during regular business hours.

**24.** The Tax Administrator or the assessor shall on or before December 31 preceding the tax 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 of taxes may be sought.

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

## PART IX

### AMENDMENTS TO ASSESSMENT ROLL

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

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

the assessor shall amend the assessment roll to effect the necessary changes but subject to section 28, shall not make any amendments after December 31 of the current taxation year.

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

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

- (a) a person's 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 2 percent (2%) above prime per annum. Any unpaid balance shall, subject to notice of assessment and taxation, be due and payable, notwithstanding a receipt or certificate given by the Tax Administrator.

## PART X

### APPEALS

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

- (a) one person who is or was duly qualified to practice law in the province of 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 West Moberly First Nations 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) 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 (3) 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 one hundred and fifty dollars (\$150) 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 offence under the *Criminal Code* (Canada);
- (b) fails to attend three (3) consecutive appeal hearings; or
- (c) fails to perform any of his or her duties under this By-law in good faith and in accordance with the terms of this By-law.

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

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

(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 by January 31 of the taxation year.

(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.

**34.**(1) The Assessment Review Committee shall

- (a) hear all appeals from assessment notices;
- (b) investigate and advise Chief and Council on assessments, assessment classifications and assessment rolls which the Committee deems necessary;
- (c) select a Chairperson who shall supervise and direct the work of the Committee;

- (d) give the appellants, the assessor and the Tax Administrator at least thirty (30) days written notice of the time and place for the hearing of appeals;
- (e) have custody of all records, documents, evidence and proceedings before the Assessment Review Committee;
- (f) have control of its proceedings in order to fairly and adequately determine any appeal; and
- (g) where an appeal 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.

(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.

(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.

**35.(1)** The assessor, or his or her designate, shall be a party to all appeal proceedings under this By-law and the Assessment Review Committee shall give the assessor thirty (30) days written notice of any appeal and a reasonable opportunity to be heard at any appeal proceedings.

(2) The Assessment Review Committee shall give the Band Council thirty (30) days, or less with the consent of the Band Council, written notice of, and an opportunity to be heard at any appeal proceedings which raise issues of law regarding anything done under this By-law.

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

(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.

**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.

**38.(1)** Subject to subsection 41(2), the sittings of the Assessment Review Committee shall

- (a) commence no later than ninety (90) days after the final date for submission of the Notice of Appeal referred to in section 33; and
- (b) be completed within ninety (90) days of their commencement as set out in paragraph 1(a).

(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 V.

**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 dollar (\$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.

**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 ten percent (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.

**41.**(1) Within thirty (30) days from the completion of hearing all appeals, except those adjourned under subsection 41(2), the Assessment Review Committee shall submit to Council its decision on each appeal, including the vote of each member of the Committee, either in favour of, 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 of 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 head assessor to prepare a final assessment roll including any amendments resulting from the decisions in subsection (1).

(4) Not later than fourteen (14) days from the receipt of the instructions pursuant to subsection (3) the head assessor shall notify in writing each appellant and person affected by the appeal, of the decision of the Assessment Review Committee.

(5) The notice given under subsection (4) shall state that the appellant has a further right of appeal to a court of competent jurisdiction.

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

(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 the Assessment Review Committee under subsections (3) and (6);

(b) authenticate the assessment roll by affixing to it a sworn or affirmed statement in the form prescribed by Chief and Council; and

(c) forward the authenticated assessment roll to the Taxation Authority.

## PART XI

### 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 roll, a tax notice in the form set out in Schedule VII, in respect of each interest in land for which that person is liable to taxation, and, in the case of an amended assessment roll that has been adopted, the Tax Administrator shall mail an amended tax notice to every person affected by the amendment.

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

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

(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 person 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

**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 2 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.

**49.** If all or any portion of taxes remains unpaid on July 2 of the year they are first levied, the unpaid portion shall accrue interest at 2 percent (2%) 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 partial payment is received, the payment shall be applied firstly to accrued interest and then arrears, and any balance shall be applied to current taxes.

### PART XIII

#### PERIODIC PAYMENTS

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

**52.** Where Council has entered an agreement with the Crown or with any person entitled to receive rents, for the collection of tax under 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

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

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

### PART XV

#### APPLICATION OF 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.

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

- (a) refunds of overpayment and interest;
- (b) all expenses of preparation and administration of this By-law;
- (c) remuneration of the assessor and the Tax Administrator;
- (d) all legal costs and other expenses of enforcement of this By-law.

## PART XVI

### COLLECTION AND ENFORCEMENT

#### *Proof of Debt*

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

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

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

#### *Special Lien and Priority of Claim*

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

(2) The special lien and encumbrance referred to in subsection 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 subsection 58(2) in either register on or after January 2 following the year in which the taxes are imposed.

(5) Pursuant to subsection 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*

**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.

(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.

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

**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.

**60.2** Council may, from time to time, provide by band council resolution for the reduction of taxes due by taxpayers for a taxation year by an amount equal to or less than the amount to which the taxpayers would be entitled in accordance with the home owner grant legislation that would apply if the taxpayer's interest in land was subject to taxation by a municipality.

*Distress: Seizure of Goods*

**61.(1)** With the authorization of Council, the Tax 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 subsection 60.1(1) has expired.

(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.

(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 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, liquidator or trustee, or authorized trustee in bankruptcy, except under the authority of Council.

*Distress: Sale of Goods Seized by Distress*

**62.(1)** If the Tax Administrator seizes by distress the tax debtor's goods pursuant to subsection 61(3), and the tax debtor does not commence legal proceedings in a court of competent jurisdiction 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 subsection 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 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*

**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.

(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.

(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).

(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.

(8) At any time within six (6) months after the sale and disposition held pursuant to subsection (2) or (4), the tax debtor may redeem his or her interest in land by paying to the Tax Administrator the full amount of all taxes for which the interests 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 interest shall be considered final and with ministerial consent, the purchaser shall obtain title to the interest in land. The Tax Administrator shall certify the transfer in the form provided in Schedule XIV and shall register it in one or both registries and shall serve it on the tax debtor.

(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*

**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 of the Minister, the Taxation Authority shall acquire the interest in the land free and clear of all encumbrances or charges.

*Forfeiture of Property*

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

(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.

(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 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, payment of those taxes does not prevent forfeiture unless the payment

- (a) includes all taxes then due and payable;
- (b) includes the reasonable costs incurred by the Taxation Authority in the forfeiture proceedings; and
- (c) is made before forfeiture occurs under this section.

(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*

**66.** Where the Tax Administrator has reasonable grounds to believe that the taxpayer intends to remove his or her goods from the Reserve, or intends to dismantle or remove his or 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*

**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

**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.

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

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

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

(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.

**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 percent (10%), in the rate of a charge because of an increase in actual or estimated cost shall be deemed not to be an amendment to the by-law that imposes the charge.

**71.(1)** The Tax Administrator shall keep separate accounts for money raised by each charge under this Part.

(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

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

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the Tax Administrator;

(b) an error or omission in an assessment roll, tax notice, or any notice hereunder; or

(c) a failure of the Taxation Authority to do something within the required time.

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

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

**76.** No action or 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.

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

**78.** Where personal service is not required, any notice delivered by the Tax 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.

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

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

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

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 21st day of January 2002.

Quorum 3 of 4.

[Roland Willson]

Chief

[Diane Abel]

Councillor

[Eugene Stayner]

Councillor

[Bill Burgess]

Councillor

SCHEDULE I

(section 13)

REQUEST FOR INFORMATION

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

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

RE: \_\_\_\_\_  
(property description)

PURSUANT to section 13 of the *West Moberly First Nations Property Assessment and Taxation By-law*, and pursuant to the authority vested in me by Band Council Resolution made the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, I hereby request that you furnish to me, in writing, information concerning the following matters:

- 1.
- 2.
- 3.

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

Yours truly,

\_\_\_\_\_  
Assessor



## SCHEDULE II

(section 17)

### CLASSES OF PROPERTY

#### *Class 1 - Residential*

1. Class 1 property shall include only

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

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

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

(A) a penitentiary or correctional centre,

(B) a provincial mental health facility,

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

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

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

#### *Class 2 - Utilities*

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

(a) transportation by railway;

(b) transportation, transmission or distribution by pipeline;

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

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

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

but does not include that part of land or improvements, or both,

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

*Class 3 - Unmanaged forest land*

3. Class 3 property shall include only land meeting the definition of forest land which is not classified as managed forest land.

*Class 4 - Major industry*

4. Class 4 property shall include only
- (a) land used in conjunction with the operation of industrial improvements; and
  - (b) industrial improvements.

*Class 5 - Light industry*

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

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

*Class 6 - Business and other*

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

*Class 7 - Managed forest land*

7. Class 7 property shall include only land meeting the definition of forest land which is classified as managed forest land.

*Class 8 - Recreational property/non-profit organization*

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

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

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

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

- (i) any purpose by an organization that is neither a religious organization nor a non-profit fraternal organization,

- (ii) entertainment where there is an admission charge, or
- (iii) the sale or consumption, or both, of alcoholic beverages.

SCHEDULE III  
(subsection 24(2), sections 27, 28)

NOTICE OF ASSESSMENT

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

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

RE: \_\_\_\_\_  
(description of property or taxable interest)

TAKE NOTICE that the assessment roll has been adopted by Band Council Resolution dated the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ and that in respect of the above-noted parcel of land or interest in land the following person(s) is/are liable to pay any taxes levied pursuant to the *West Moberly First Nations 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 that you may, within thirty (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 maybe mailed to the Assessment Review Committee at \_\_\_\_\_ (insert an address).

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

\_\_\_\_\_  
Tax Assessor

SCHEDULE IV

(section 33)

APPEAL TO ASSESSMENT REVIEW COMMITTEE

PURSUANT to the provisions of the *West Moberly First Nations 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 \_\_\_\_\_, 20\_\_ .

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

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

\_\_\_\_\_  
Address to which all notices to appellant are to be sent

TO: Assessment Review Committee

c/o \_\_\_\_\_  
(office of the assessor)

SCHEDULE V

(subsection 38(3))

NOTICE OF HEARING

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

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

RE: \_\_\_\_\_  
(description of property)

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

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

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

\_\_\_\_\_  
Chairman  
Assessment Appeal Committee

SCHEDULE VI

(section 39)

REQUEST FOR ATTENDANCE

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

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

WHEREAS an appeal has been filed with respect to the assessment of property described as \_\_\_\_\_ (description of property), and whereas it has been made to appear that you may have information to assist the Assessment Review Committee;

THIS IS THEREFORE to request you to attend before the Assessment Review Committee at \_\_\_\_\_ (location) on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ at \_\_\_\_\_ (a.m./p.m.) to give evidence concerning the said assessment, bringing with you any documents in your possession that may relate to the said assessment.

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

\_\_\_\_\_  
Chairman  
Assessment Appeal Committee



SCHEDULE VII

(section 42)

TAX NOTICE

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

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

RE: \_\_\_\_\_  
(description of land or interest in land)

PURSUANT to the provisions of the *West Moberly First Nations 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 West Moberly First Nations 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 \_\_\_\_\_, 20\_\_ .

\_\_\_\_\_  
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, inventorying, cataloguing, or seizing property, and preparing and conducting a Sale by Distress, for each person involved:	\$40.00 per hour
3. For drafting, filing and executing a lien or encumbrance:	\$150.00
4. For sale of improvements or disposition of interests in reserve land, including attending, investigating, inventorying, cataloguing, preparing and executing a Sale of Improvements and Disposition of Interest on Reserve, for each person involved:	\$40.00 per hour
5. For issuing and registering any and all certificates required by Part XVI:	\$10.00 per certificate
6. For disbursements, including without limiting, photocopying (\$.30 per page), advertising, storage fees, etc.:	as and when arising

SCHEDULE IX  
(subsection 58(2))

CERTIFICATION OF DEBT OWING BY THE TAXPAYER

PURSUANT to the *West Moberly First Nations Property Tax By-law*, I \_\_\_\_\_, Tax Administrator of the West Moberly First Nations, 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 West Moberly First Nations 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 \_\_\_\_\_, 20\_\_ .

\_\_\_\_\_  
Tax Administrator

SCHEDULE X  
(section 60)

DEMAND FOR PAYMENT AND NOTICE OF ENFORCEMENT  
PROCEEDINGS

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

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

RE: \_\_\_\_\_  
(description of property)

The payment date of July 2, 20\_\_\_\_, prescribed by the Notice of Taxes served on you with respect to the above-noted property has now expired. The West Moberly First Nations 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 *West Moberly First Nations 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 *West Moberly First Nations 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 \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Tax Administrator

SCHEDULE XI  
(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 seven (7) days after the date of this Notice will result in the Tax Administrator, pursuant to subsection 61(3) of the *West Moberly First Nations 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 subsection 62(1) of the *West Moberly First Nations Property Assessment and Taxation By-law*, you must commence legal proceedings in a court of competent jurisdiction to challenge such seizure within sixty (60) days from the date of such seizure, or you will be estopped from denying the validity of both the seizure and the sale of such property.

AND FURTHER TAKE NOTICE that upon the expiration of sixty (60) 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 seven (7) days in the \_\_\_\_\_ Newspaper, (one or more newspapers of general local circulation) before the date of sale.

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

\_\_\_\_\_  
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 West Moberly First Nations will occur on \_\_\_\_\_, 20\_\_ at \_\_\_\_ o'clock at \_\_\_\_\_ (location) on the \_\_\_\_\_ Reserve.

At the above-noted sale, the following goods, seized by distress pursuant to sections 61 and 62 of the *West Moberly First Nations 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 \_\_\_\_\_, 20\_\_ .

\_\_\_\_\_  
Tax Administrator

SCHEDULE XIII

(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 sixty (60) days after the date of this Notice will result in the Tax Administrator for the West Moberly First Nations 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 West Moberly First Nations 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-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 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 the Reserve.

AND TAKE NOTICE that upon the sale and disposition being declared final, you will be required to immediately vacate the property, and any rights or interests which you held in the improvements and to the Reserve land will be transferred in full to the purchaser.

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

\_\_\_\_\_  
Tax Administrator

SCHEDULE XIV

(section 63)

CERTIFICATION OF SALE AND DISPOSITION OF INTEREST ON RESERVE

RE: \_\_\_\_\_  
(description of interest on reserve)  
\_\_\_\_\_  
(description of improvements)

I, \_\_\_\_\_, Tax Administrator of the West Moberly First Nations, 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 subsections 63(5) and 63(6) for public tender and subsection 63(10) of the *West Moberly First Nations Property Assessment and Taxation By-law*. The following person shall, pursuant to subsection 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 \_\_\_\_\_, 20\_\_ .

\_\_\_\_\_  
Tax Administrator



SCHEDULE XV  
(subsection 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 six (6) months from the date of this Notice, in the cancellation of your interest in such property on the Reserve. The failure to pay such taxes is a breach of a term of the (lease, license or permit) which can result in the cancellation of such interest.

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

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

\_\_\_\_\_  
Tax Administrator

SCHEDULE XVI

(section 64)

CERTIFICATION OF CANCELLATION OF INTEREST IN THE RESERVE

RE: \_\_\_\_\_  
(description of property)

\_\_\_\_\_  
(interest on reserve)

I, \_\_\_\_\_, Tax Administrator for the West Moberly First Nations, hereby certify that the above-mentioned interest on the West Moberly First Nations Reserve has been cancelled or terminated pursuant to subsection 64(3) of the *West Moberly First Nations 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 \_\_\_\_\_, 20\_\_.

\_\_\_\_\_  
Tax Administrator

SCHEDULE XVII

(subsection 65(2))

NOTICE OF FORFEITURE

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

ADDRESS: \_\_\_\_\_  
(description of property)

RE: \_\_\_\_\_  
(interest in the reserve)

TAKE NOTICE that taxes imposed by the *West Moberly First Nations Property Assessment and Taxation By-law* for the above-noted property 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 West Moberly First Nations. 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 \_\_\_\_\_, 20\_\_.

\_\_\_\_\_  
Tax Administrator

SCHEDULE XVIII

(subsection 65(7))

CERTIFICATION OF FORFEITURE

RE:

\_\_\_\_\_

(description of property)

\_\_\_\_\_

(interest on reserve)

I, \_\_\_\_\_, Tax Administrator for the West Moberly First Nations, 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 West Moberly First Nations pursuant to sections \_\_\_\_\_ and \_\_\_\_\_ of the *West Moberly First Nations Property Assessment and Taxation By-law*.

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

\_\_\_\_\_  
Tax Administrator

SCHEDULE XIX

(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 thirty (30) days after the date of this Notice, or you have appeared before the Band Council and shown cause as set out below, the following services provided to this property will be discontinued:

(list services to be discontinued)

AND FURTHER TAKE NOTICE that you may attend a meeting of the Band Council scheduled for \_\_\_\_\_, 20\_\_ at \_\_\_\_\_ o'clock, at \_\_\_\_\_ (location), (within the 30 days set out above) and show cause as to why the services should not be discontinued.

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

\_\_\_\_\_  
Tax Administrator

SCHEDULE XX  
(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 \_\_\_\_\_ (give location) on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, 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 \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Chief and Council  
West Moberly First Nations

**WESTBANK FIRST NATION**  
**2002 EXPENDITURE BY-LAW ANNUAL BUDGET**  
**BY-LAW NO. 02-TX-03**

[Effective May 29, 2002]

**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.**

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 *2002 Expenditure By-law Annual Budget*.

1. That the following Schedule “2002” 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 [7th] day of [May] , 2002.

[Brian Eli]

\_\_\_\_\_  
Chief

[Michael Westuik]

\_\_\_\_\_  
Councillor

[Deanna Hamilton]

\_\_\_\_\_  
Councillor

EXPENDITURE BY-LAW ANNUAL BUDGET  
SCHEDULE "2002"

		Rate
Class 1	Residential	12.0462
Class 2	Utilities	39.7524
Class 5	Light Industry	27.2244
Class 6	Business/Other	26.3811
Class 8	Recreation/Non-Profit	12.4076
Sewer Parcel Fee		\$23.75

		Residential	Utilities	Light Industry	Business		
Recreation		Class 1	Class 2	Class 5	Class 6	Class 8	
Budget							
WFN Home Owner Grants	725,000	2.3446	7.7370	5.2987	5.1346	2.4149	
General Government Services	910,368	2.9440	9.7152	6.6535	6.4474	3.0323	
Protective Services	349,453	1.1301	3.7293	2.5540	2.4749	1.1640	
Recreation Services	81,000	0.2619	0.8644	0.5920	0.5737	0.2698	
Collections for other Governments	235,674	0.7621	2.5151	1.7224	1.6691	0.7850	
Transportation and Engineering Serv	399,207	1.2910	4.2602	2.9176	2.8273	1.3297	
Fiscal Services	749,299	2.4231	7.9964	5.4763	5.3067	2.4958	
Environmental Health Services	275,000	0.8893	2.9347	2.0099	1.9476	0.9160	
	<u>3,725,000</u>	<u>12.0462</u>	<u>39.7524</u>	<u>27.2244</u>	<u>26.3811</u>	<u>12.4076</u>	
CORD Sewer Agreement	<u>60,681</u>						
	3,785,681						



**WESTBANK FIRST NATION**  
**2002 TAX RATE SCHEDULE AMENDING BY-LAW**  
**BY-LAW NO. 02-TX-02**

[Effective May 29, 2002]

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

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

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

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

**SHORT TITLE**

This amending by-law may be cited as the *2002 Tax Rate Schedule Amending By-law*.

1. That the following Schedule II - 2002 Tax Rate Schedule shall be added to the *Westbank First Nation Property Taxation By-law 95-TX-08* passed by Chief and Council December 11, 1995 and approved by the Minister April 23, 1996.

PASSED AND APPROVED by the council of the Westbank First Nation at a duly convened meeting of the band council held at the Westbank First Nation Administration Office, Kelowna, British Columbia, this  [7th]  day of  [May] , 2002.

[Brian Eli]

\_\_\_\_\_  
Chief

[Michael Westuik]

\_\_\_\_\_  
Councillor

[Deanna Hamilton]

\_\_\_\_\_  
Councillor

## 2002 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 2002
Taxation District	The reserve lands of the Westbank	1. Residential	12.0462
Westbank First Nation	First Nation  IR#9 and IR#10	2. Utilities	39.7524
		3. Unmanaged Forest Land	N/A
		4. Major Industry	N/A
		5. Light Industry	27.2244
		6. Business & Other	26.3811
		7. Managed Forest Land	N/A
		8. Recreational Property/ Non-Profit Organization	12.4076
		9. Farm	N/A

**WHISPERING PINES/CLINTON INDIAN BAND  
2001 RATES BY-LAW**

[Effective December 19, 2001]

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

AND WHEREAS the Council of the Whispering Pines/Clinton First Nation, (also known as the Whispering Pines/Clinton 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 2001 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 *2001 Rates By-law*.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Whispering Pines/Clinton Indian Band Administration Office, Whispering Pines/Clinton IR #4, RR #1, Site 8, Comp #4, Kamloops, BC, V2B 8P6, this [26th] day of [April] , 2001.

A quorum of Council consists of (2) Band Councillors.

[Richard LeBourdais]  
Chief Richard LeBourdais

[Michael LeBourdais]  
Councillor Michael LeBourdais

[Edward LeBourdais]  
Councillor Edward LeBourdais

## SCHEDULE "A"

The Council of the Whispering Pines/Clinton Indian Band hereby adopt the following taxation rates for the 2001 taxation year for the following class of property.

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</i> (1995).	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</i> (1995).
	Land & Improvements
Class 1 – Residential	7.7585
Class 2 – Utilities	26.1079
Class 3 – Unmanaged Forest Land	23.4464
Class 4 – Major Industry	23.8596
Class 5 – Light Industry	20.0846
Class 6 – Business and Other	18.3648
Class 7 – Managed Forest Land	8.6157
Class 8 – Recreational/Non-Profit Organization	8.1419
Class 9 – Farm	9.2708

**OPASKWAYAK CREE NATION**  
**OCN ANNUAL TAX RATE BY-LAW NO. 1, 2002**

[Effective May 29, 2002]

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 2002 the following tax rates for each class of property:

Residential 1 (10)	24 mills on 45% of assessment value
Residential 2 (20)	24 mills on 45% of assessment value
Farm Property (30)	24 mills on 33% of assessment value
Pipeline Property (51)	24 mills on 50% of assessment value
Railway Property (52)	24 mills on 25% of assessment value
Other Property (60)	24 mills on 65% of assessment value
Golf Course Property (70)	24 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, 2002*.

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 [22nd] day of [March] , 2002.

A quorum of council consists of 5 OCN councillors.

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Chief

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[Josephine Budd]

Councillor

---

[Danny Young]

Councillor

---

[Stan Head]

Councillor

---

[Mike Constant]

Councillor

---

[Stephen Head]

Councillor

---

[Irene Cook]

Councillor

**INNU-TAKUAIKAN UASHAT MAK MANI-UTENAM**  
**RÈGLEMENT ADMINISTRATIF SUR LES TAUX ANNUELS DE**  
**TAXES FONCIÈRES NUMÉRO 2, 2002**

[Entrer en vigueur le 26 mai 2002]

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 2002, 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 retrouvée à la colonne 3 du même document;

3. Ce Règlement administratif peut être cité comme étant le *Règlement sur les taux annuels de taxes foncières de Uashat mak Mani-Utenam, numéro 2, 2002*;

4. Ce Règlement 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, à Sept-Iles, ce [3 ième] jour de avril 2002.

Le quorum est de 5.

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Rosario Pinette, Chef

<hr/> <u>[Gilles Jourdain]</u> Gilles Jourdain	<hr/> <u>[Marcelle St-Onge]</u> Marcelle St-Onge
<hr/> <u>[Brigitte André]</u> Brigitte André	<hr/> <u>[Georges-Ernest Grégoire]</u> Georges-Ernest Grégoire
<hr/> <u>[Céline Bellefleur]</u> Céline Bellefleur	<hr/> <u>[Ronald Fontaine]</u> Ronald Fontaine
<hr/> <u>[Albert Vollant]</u> Albert Vollant	<hr/> <u>[Réjean Ambroise]</u> Réjean Ambroise
<hr/> <u>[Maurice Vollant]</u> Maurice Vollant	



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 2002
Uashat	Réserve de Uashat Numéro: 027	1 Résidentiel	1,59
		2. Services publics	3,05
		3. Terrains non-aménagés	1,59
		4. Industries principales	3,05
		5. Industries légères	3,05
		6. Entreprises	3,05
		7. Terrains aménagés	1,59
		8. Loisirs et but non-lucratif	1,59
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

## APPENDIX 1

### MEMORANDUM OF UNDERSTANDING

BETWEEN     The Minister of Indian Affairs and Northern Development,  
hereinafter referred to as the “Minister”  
of the First Part

AND           The Indian Taxation Advisory Board, hereinafter  
referred to as the “Board” as represented by  
Clarence Thomas (Manny) Jules, Chairman  
of the Second Part

WHEREAS the Board was created following the amendments to the *Indian Act* in 1988 (Bill C-115) with the members thereof being appointed by the Minister;

WHEREAS the Board has creditably met its objectives of promoting the exercise of First Nation taxation authority as a means to assert jurisdiction in the area of real property taxation;

WHEREAS Canada recognizes the Board has developed a tradition of partnership with First Nations in the emerging field of real property taxation;

WHEREAS the Board has sought to balance the goals and objectives of First Nations with the taxpayers rights to natural justice;

WHEREAS the Minister invited the Board to work with departmental officials on the Board’s further development in the area of new fiscal relationships between First Nations and Canada;

WHEREAS the Minister has extended the term of the Board for a period of five years, ending March 31, 2007;

WHEREAS on June 30, 1998, the Indian Taxation Secretariat was devolved to provide administrative independence and to further the Board’s autonomy in the development and expansion of expertise, policy and initiatives in the context of real property taxation;

NOW THEREFORE, this Memorandum of Understanding witnesses that the parties hereto agree as follows:

#### I. INDIAN TAXATION ADVISORY BOARD

##### 1.0 *Mandate*

The Board shall:

##### 1.1 With respect to Section 83 of the *Indian Act*:

- 1.1.1. Advise and assist the Minister on policy issues relating to the implementation of First Nation by-law-making powers, and on any matter or policy put to it by the Minister;
- 1.1.2. Make recommendations to the Minister relating to individual by-laws by examining all such by-laws in accordance with the following criteria:
  - conformity with enabling legislation
  - conformity with the Charter of Rights
  - comprehensiveness
  - compliance with principles of equity and natural justice
  - fairness
  - adequacy of notification and appeal procedures
  - absence of ministerial liability
- 1.1.3. Hear taxpayers concerns with respect to an individual by-law, and recommend changes to the First Nation as may be necessary in order to ensure conformity with s.83 of the *Indian Act*.
- 1.1.4. Provide education, information and assistance concerning First Nation taxation authority and by-law-making powers under s.83 of the *Indian Act*.
- 1.2. Examine opportunities to introduce regulations relating to matters set out in s.83 of the *Indian Act*.
- 1.3. Work with the governments of Canada, the provinces, municipalities and First Nations to ensure cooperation and understanding of their respective areas of property tax jurisdiction.
- 1.4. Provide mediation and alternate dispute resolution mechanisms to First Nations, governments, taxpayers and other affected parties with respect to matters related to the exercise of First Nation property tax jurisdiction.
- 1.5. Ensure First Nation taxation by-laws are properly and adequately promulgated, and the content of the by-laws is accessible to the public.
- 1.6. Publish the *First Nations Gazette*, in partnership with the Native Law Centre, and ensure First Nation by-laws comply with the criteria set out in paragraph 1.1.2.
- 1.7. Work with the Minister to develop legislative proposals for the establishment of a permanent body, which may include the Board as a statutory institution of self-government.
- 1.8. Evaluate the policies, procedures and services referred to in this part and the progress made towards fulfilling the purpose of this agreement.

1.9 Report annually to the Minister.

2.0 *Other Activities*

The Board shall:

2.1 Continue discussions with departmental officials on the Board's further development in the area of new fiscal relationships between First Nations and Canada.

2.2 On a priority basis, subject to section V, and in cooperation with the Minister, examine the Board's mandate with a view to exploring the Board's role in governance issues. With regards to this paragraph, the Chairman shall, in his annual report to the Minister, report on any progress and make recommendations regarding the mandate of the Board.

II. ORGANIZATION OF THE BOARD

1. The Board will be composed of five (5) members, including a Chairperson, who will be appointed by the Minister. All members of the Board will be of Aboriginal descent.

2. All members, including the Chairperson, will be subject to the "Principles of the Conflict of Interest and Post Employment Code for Public Office Holders" as well as the Board's own "Conflict Disclosure Code" (attached as Annex "A").

3. The Minister may remove from office the Chairperson or any member for just cause.

4. The Board will establish its own operational rules and procedures, consistent with this Memorandum of Understanding.

III. THE CHAIRPERSON

1. The Chairperson or a member designated by the Chairperson acts as spokesperson for the Board to the Minister and shall call and preside over all meetings of the Board.

2. The Chairperson, for and on behalf of the Board, may enter into leases and contracts for the purposes of carrying on the activities of the Board.

3. The parties acknowledge that Clarence Thomas (Manny) Jules is executing this Memorandum of Understanding in an official capacity, and that he, the other members of the Board and its staff, shall be indemnified and otherwise saved harmless by the federal Crown from any and all legal liabilities resulting from any reasonable and authorized actions that they may take in the exercise of their duties for the Indian Taxation Advisory Board.

4. The Chairperson will ensure that the Minister is advised in a timely fashion of any foreseeable conflicts between various levels of government concerning by-laws recommended for approval by the Board.

IV. THE MINISTER

1. The Minister will consult with the Chairman and the Board concerning matters of both practice and policy which affect issues of First Nation taxation.
2. For the purpose of implementing this Memorandum of Understanding, the Minister will enter into a multi-year funding agreement with the Board. The Minister may also enter into separate funding arrangements for special projects as may be agreed upon with the Board.
3. The Minister will make his best efforts to meet with the Board to discuss policy issues, as and when required, or when requested by the Board.
4. The Minister is committed to ensuring that the communication with the Chairman and the Board, on all matters of policy and by-law approval, is direct and timely. The Minister will consult with the Board if, for any reason, he is not satisfied with a recommendation of the Board.

V. AMENDMENT

This Memorandum of Understanding may be amended at any time with the consent of both parties.

VI. TERMINATION

This Memorandum of Understanding may be terminated at any time with the consent of both parties.

Signed this 27 day of March 2002.

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Clarence Thomas (Manny) Jules  
Chairman  
Indian Taxation Advisory Board

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The Honourable Robert Nault, P.C., M.P.  
Minister  
Department of Indian Affairs and  
Northern Development

## ANNEX "A"

## CONFLICT DISCLOSURE CODE

- 1.0 A member of the Indian Taxation Advisory Board (Board) shall not benefit, either directly or indirectly, for providing advice or other service to any person relating to any matter, or in respect of any matter, within the mandate of the Board.
- 1.1 A member shall not have standing before the Board for any matter within the jurisdiction of the Board where the member is directly or indirectly related to the matter. For greater certainty, a member shall not have standing before the Board for any by-law originating from a First Nation government with which the member has a connection.
- 2.0 A member of the Board shall disclose to the Board any financial or other interest that the member has in any matter before the Board and shall not take part in deliberations of the Board on that matter or vote on that matter.
- 2.1 If a disagreement arises as to whether a member has a financial or other interest in any matter before the Board, the Board shall decide by vote whether the member has financial or other interest and the Board member in question may not take part in the vote.
- 2.2 When the Board decides that a member has a financial or other interest in a matter before the Board, the Board member in question shall not take part in deliberations of the Board on that matter or vote on that matter.
- 2.3 A Board member who is disqualified from taking part in deliberations or from voting under this code shall be considered not to be present at the Board meeting for the purposes of determining a quorum.

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The date on which a by-law or code came into force and effect is listed in a separate column.

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Annual Tax Rates By-law No. 6, 1999 .....	June 28/99	3:2.298	
Annual Tax Rates By-law No. 7, 2000 .....	July 27/00	5:2.175	
Annual Tax Rates By-law No. 8, 2001 .....	Aug 6/01	6:1.18	
Annual Tax Rates By-law No. 10, 2002 .....	July 15/02	6:2.337	
Property Tax Amendment By-law No. 9, 2002 .....	July 15/02	6:2.340	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>BOOTHROYD INDIAN BAND</b>			
1996 Property Rates By-law .....	Jan 9/97	2:1.76	
1999 Tax Rates By-law .....	Sept 3/99	4:1.3	
2001 Tax Rates By-law .....	Dec 19/01	6:2.342	
Property Tax Expenditure By-law .....	Sept 3/99	4:1.4	
<b>BURNS LAKE INDIAN BAND</b>			
1998 Rates By-law No. 1998-02 .....	Aug 4/98	3:1.27	
2001 Rates By-law No. 2001-02 .....	Aug 25/01	6:1.21	
Property Tax Expenditure By-law .....	Feb 8/00	4:2.207	
Property Tax Expenditure By-law .....	Aug 25/01	6:1.23	
<b>CHAWATHIL FIRST NATIONS</b>			
1998 Rates By-law .....	June 1/98	2:2.386	
1999 Rates By-law .....	Apr 16/99	3:2.300	
2000 Rates By-law .....	June 25/00	4:2.213	
2001 Rates By-law .....	June 15/01	5:2.177	
2002 Rates By-law .....	May 29/02	6:2.344	
<b>CHAWATHIL INDIAN BAND</b>			
Rates By-law 1996-T06 .....	Jan 9/97	2:1.78	
Rates By-law 1997-T01 .....	July 23/97	2:1.79	
<b>CHEAM FIRST NATION</b>			
Rates By-law 1998-1 .....	June 10/98	2:2.388	
Rates By-law 1999-1 .....	May 31/99	3:2.302	
Rates By-law 2001-1 .....	Aug 6/01	6:1.30	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>CHEAM INDIAN BAND (continued)</b>			
Rates By-law 1997-T05 .....	June 2/97	2:1.80	
<b>CHEMAINUS FIRST NATION</b>			
Financial Administration By-law .....	Mar 30/01	5:2.179	
<b>COLDWATER INDIAN BAND</b>			
1998 Tax Rates By-law .....	June 11/98	2:2.389	
1999 Rates By-law .....	May 31/99	3:2.304	
2000 Tax Rates By-law .....	June 25/00	4:2.215	
2001 Tax Rates By-law .....	May 30/01	5:2.188	
Property Assessment and Taxation By-law .....	Sept 30/97	2:2.391	ss.2(1), 19, 23, 24, 26(2), 27, 31, 33, 33(2), 38(1)(a), 42(1), 48, Schs II, X by Property Assessment and Taxation By-law Amendment No. 1998-01 (3:1.29)
<b>Property Assessment and Taxation By-law</b>			
Amendment No. 1998-01 .....	July 20/98	3:1.29	
Property Tax Expenditure By-law .....	Jan 22/98	2:2.455	
<b>COLUMBIA LAKE INDIAN BAND</b>			
1997 Rates By-law .....	May 30/97	2:1.82	
1998 Rates By-law .....	June 1/98	2:2.462	
1999 Rates By-law .....	May 31/99	3:2.306	
2000 Rates By-law .....	June 4/00	4:2.217	
2001 Rates By-law .....	June 15/01	5:2.190	
2002 Rates By-law .....	May 29/02	6:2.346	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>COOK'S FERRY INDIAN BAND</b>			
1996 Rates By-law .....	Feb 3/97	2:1.83	
1997 Rates By-law .....	May 30/97	2:1.84	
1998 Rates By-law .....	June 1/98	2:2.465	
2000 Rates By-law .....	Dec 18/00	5:2.192	
2001 Rates By-law .....	Oct 1/01	6:1.32	
Taxation Amending By-law No. 1996-01 .....	Feb 3/97	2:1.85	
<b>COWICHAN INDIAN BAND</b>			
Annual Property Tax Budget By-law 1997 .....	June 20/97	2:1.86	
By-law to Fix Tax Rate and Percentage			
Additions for the Year 1997 .....	June 20/97	2:1.89	
By-law to Fix Tax Rate and Percentage			
Additions for the Year 2000 .....	Sept 21/00	5:1.3	
By-law to Fix Tax Rate for the Year 2001 .....	Oct 18/01	6:1.34	
Business Licensing By-law			
By-law No. 2, 1997 .....	Mar 19/98	2:2.467	
Property Assessment and Taxation			
Amendment By-law No. 2, 1997 .....	Dec 4/97	2:2.483	
Property Assessment and Taxation			
Amendment By-law No. 3, 2000 .....	July 27/00	5:2.194	
<b>FORT NELSON FIRST NATION</b>			
2001 Rates By-law No. 2001-02 .....	Aug 25/01	6:1.36	
Property Tax Expenditure By-law .....	Aug 25/01	6:1.38	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>KAMLOOPS INDIAN BAND</b>			
1999 Rates and Budget By-law .....	July 20/99	3:2.309	
2000 Rates and Budget By-law .....	Sept 30/00	5:1.5	
2001 Budget By-law .....	Oct 18/01	6:1.45	
2001 Property Rates By-law .....	Oct 18/01	6:1.51	
<b>A By-law to Amend the Business License</b>			
<b>By-law 1981-1 By-law Amendment</b>			
No. 1, 1997-1 .....	May 9/97	2:1.91	
Business Licensing By-law No. 2001-04.....	June 3/02	6:2.348	
<b>Property Assessment Amendment</b>			
By-law No. 00-52 .....	Dec 17/00	5:2.198	
<b>Property Assessment Amendment</b>			
By-law No. 00-54 .....	Dec 20/00	5:2.199	
Property Tax Expenditure By-law .....	July 29/97	2:1.123	
<b>Property Taxation and Assessment</b>			
Amendment By-law No. 00-51 .....	Dec 17/00	5:2.200	
Sales Tax By-law, 1998 .....	Sept 1/98	3:1.38	
Taxation Amendment By-law 1997-3 .....	Sept 30/97	2:2.486	
<b>Taxation and Implementation Amendment</b>			
By-law 1997-02 .....	July 4/97	2:1.129	
<b>KWAW KWAW APLT FIRST NATION</b>			
1998 Rates By-law .....	Aug 11/98	3:1.44	
1999 Rates By-law .....	July 20/99	3:2.317	
2000 Rates By-law .....	Sept 21/00	5:1.14	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>KWAW KWAW APLT FIRST NATION (continued)</b>			
2001 Rates By-law .....	June 12/01	5:2.203	
Exemption By-law 1998.....	Aug 11/98	3:1.43	
Exemption By-law 1999.....	July 20/99	3:2.316	
Exemption By-law 2001.....	July 31/01	6:1.54	
Property Tax Expenditure By-law.....	Oct 19/00	5:1.16	
Property Taxation and Assessment By-laws Amendment By-law No. 2000-02.....	Oct 19/00	5:1.23	
<b>LAKAHAMEN FIRST NATION</b>			
1998 Rates By-law .....	Aug 11/98	3:1.48	
1999 Rates By-law .....	Sept 7/99	4:1.10	
2000 Rates By-law .....	Sept 21/00	5:1.24	
2001 Rates By-law .....	June 15/01	5:2.205	
Exemption By-law 1998.....	Aug 11/98	3:1.47	
Exemption By-law 1999.....	Sept 7/99	4:1.9	
Exemption By-law 2000.....	Dec 5/00	5:1.26	
Exemption By-law 2001.....	June 15/01	5:2.207	
Property Tax Expenditure By-law.....	Sept 21/00	5:1.27	
Property Taxation and Assessment By-laws Amendment By-law No. 2000-02.....	Sept 21/00	5:1.34	
Property Taxation and Assessment By-laws Amendment By-law No. 2000-03.....	Feb 24/01	5:2.208	
<b>LHEIDL T'ENNEH BAND</b>			
1999 Rates By-law .....	Sept 3/99	4:1.12	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>LHEIDLİ T'ENNEH BAND (continued)</b>			
2000 Rates By-law .....	Dec 5/00	5:1.35	
2001 Rates By-law .....	Aug 25/01	6:1.55	
Land Code .....	Dec 1/00	5:2.209	
<b>Taxation and Assessment Amending</b>			
By-law No. 1997-1 .....	Oct 24/97	2:2.492	
Taxation Rates By-law, 1998-TX01 .....	June 10/98	2:2.507	
<b>LHEIT-LJT'EN NATION INDIAN BAND</b>			
Taxation Rates By-law, 1996 .....	Jan 13/97	2:1.134	
Taxation Rates By-law, 1997 .....	June 20/97	2:1.135	
<b>LILLOOET INDIAN BAND</b>			
Property Tax Expenditure By-law .....	Mar 20/97	2:1.136	
Rates By-law 1996-T02 .....	Apr 28/97	2:1.144	
Rates By-law 1997-T01 .....	June 20/97	2:1.145	
Rates By-law 1998-T01 .....	June 18/98	2:2.508	
Rates By-law 1999-T01 .....	Sept 3/99	4:1.14	
Taxation Amending By-law No. 1996-T02 .....	Mar 20/97	2:1.146	
<b>LITTLE SHUSWAP INDIAN BAND</b>			
Rates By-law 1997-T02 .....	May 30/97	2:1.148	
Rates By-law 1998-T02 .....	June 10/98	2:2.509	
Rates By-law 1999-T02 .....	May 31/99	3:2.320	
Rates By-law 2000-T02 .....	Sept 21/00	5:1.37	
Rates By-law 2001-T02 .....	June 2/01	5:2.241	
Rates By-law 2002-T02 .....	May 29/02	6:2.382	



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<b>BRITISH COLUMBIA (continued)</b>			
<b>LOWER KOOTENAY INDIAN BAND</b>			
1997 Rates By-law .....	May 29/97	2:1.149	
1998 Rates By-law .....	June 1/98	2:2.513	
1999 Rates By-law .....	May 31/99	3:2.321	
2000 Rates By-law .....	Dec 5/00	5:1.38	
2001 Rates By-law .....	Dec 19/01	6:2.383	
Assessment Amending By-law No. 1997-01 (Being a By-law to Amend Assessment By-law 1992 S. (40)) .....	Nov 6/97	2:2.510	
Property Tax Expenditure By-law .....	Nov 6/97	2:2.516	
<b>LOWER NICOLA INDIAN BAND</b>			
1997 Annual Tax Rates By-law Number 12 .....	July 14/97	2:1.151	
1998 Annual Tax Rates By-law Number 14 .....	Aug 4/98	3:1.50	
1999 Annual Tax Rates By-law .....	May 31/99	3:2.324	
2000 Annual Tax Rates By-law .....	June 4/00	4:2.219	
2001 Annual Tax Rates By-law .....	Aug 2/01	6:1.57	
Property Assessment Amending By-law Number 11 .....	July 23/97	2:1.154	
Property Assessment By-law Amendment By-law Number 12 .....	Jan 21/01	5:2.242	
<b>LOWER SIMILKAMEEN INDIAN BAND</b>			
1998 Rates By-law .....	Dec 23/98	3:2.329	
1999 Rates By-law .....	Feb 8/00	4:2.222	
2000 Rates By-law .....	Feb 7/01	5:2.244	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>LOWER SIMILKAMEEN INDIAN BAND (continued)</b>			
By-law 1997.02 (A By-law to Amend By-law 1997.01 Respecting Property Taxation).....	Jan 22/98	2:2.523	
Property Tax By-law .....	Oct 20/97	2:2.526	
Property Tax Expenditure By-law No. 1998.03.....	May 25/98	3:1.54	
<b>MATSQUI FIRST NATION</b>			
1998 Rates By-law .....	Aug 10/98	3:1.60	
1999 Rates By-law .....	July 30/99	4:1.16	
2000 Rates By-law No. 2000-02.....	Dec 20/00	5:2.246	
Exemption By-law 1998.....	Aug 10/98	3:1.59	
Exemption By-law 1999.....	July 30/99	4:1.15	
<b>MCLEOD LAKE INDIAN BAND</b>			
Property Tax By-law .....	Feb 3/97	2:1.159	
<b>MUSQUEAM INDIAN BAND</b>			
1997 Annual Tax Rates By-law.....	May 30/97	2:1.216	
1998 Rates By-law No. 1998-02.....	June 10/98	3:1.63	
1999 Rates By-law No. 1999-01 .....	May 31/99	3:2.331	
2000 Rates By-law No. 2000-01 .....	June 4/00	4:2.224	
2001 Rates By-law No. 2001-01 .....	Sept 20/01	6:1.60	
2002 Rates By-law No. 2002-01 .....	July 15/02	6:2.385	
Property Tax Expenditure By-law.....	June 10/98	3:1.65	
Property Tax Expenditure By-law.....	July 15/02	6:2.387	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>NADLEH WHUT'EN INDIAN BAND</b>			
1999 Rates By-law Amending By-law .....	July 20/99	3:2.333	<b>Sch A</b> by 1999 Rates By-law Amending By-law (3:2.333)
1999 Rates By-law .....	Mar 23/99	3:2.335	
2000 Rates By-law Amending By-law .....	June 25/00	4:2.226	<b>ss.12, 19, 24(1), 46(1), 49</b> by Property Assessment and Taxation Amending By-law (4:1.19)
2001 Rates By-law Amending By-law .....	Aug 2/01	6:1.62	
Financial Administration By-law .....	June 28/99	3:2.337	
Property Assessment and Taxation By-law .....	Apr 7/99	3:2.348	
<b>Property Assessment and Taxation</b>			
Amending By-law .....	Sept 3/99	4:1.19	
<b>NAK'AZDLI INDIAN BAND</b>			
Property Assessment and Taxation By-law .....	Sept 30/00	5:1.40	
<b>NANAIMO INDIAN BAND</b>			
Annual Tax Rates By-law No. 1, 1996 .....	Jan 9/97	2:1.218	
Property Tax Expenditure By-law .....	Apr 7/97	2:1.220	
<b>NESKONLITH INDIAN BAND</b>			
1997 Rates By-law .....	July 23/97	2:1.226	
1998 Rates By-law .....	Sept 21/98	3:1.73	
1999 Rates By-law .....	Dec 22/99	4:2.229	
2001 Rates By-law .....	Oct 31/01	6:1.65	
<b>OSOYOOS INDIAN BAND</b>			
Tax Rates By-law No. 001, 1997 .....	July 29/97	2:1.227	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>OSOYOOS INDIAN BAND (continued)</b>			
Tax Rates By-law No. 001, 1998 .....	July 2/98	3:1.74	
Tax Rates By-law No. 001, 1999 .....	July 30/99	4:1.21	
Tax Rates By-law No. 001, 2000 .....	July 27/00	5:2.249	
Tax Rates By-law No. 001, 2001 .....	June 12/01	5:2.251	
Tax Rates By-law No. 001, 2002 .....	July 15/02	6:2.393	
<b>PAVILION INDIAN BAND</b>			
Rates By-law 1997-T05 .....	July 14/97	2:1.229	
Rates By-law 1998-T05 .....	June 9/98	2:2.583	
Rates By-law 1999-T05 .....	May 31/99	3:2.399	
Rates By-law 2000-T05 .....	July 8/00	4:2.230	
Rates By-law 2001-T05 .....	Aug 6/01	6:1.67	
<b>Taxation and Assessment Amending</b>			
By-law No. 1997-1 .....	July 14/97	2:1.230	
<b>SEABIRD ISLAND INDIAN BAND</b>			
Assessment By-law .....	Sept 20/01	6:1.69	
Rates By-law 1997-1 .....	May 30/97	2:1.232	
Rates By-law 1998-1 .....	June 9/98	2:2.584	
Rates By-law 1999-1 .....	May 31/99	3:2.400	
Rates By-law 2000-1 .....	June 4/00	4:2.232	
Rates By-law 2001-1 .....	June 15/01	5:2.253	
Taxation By-law .....	Sept 20/01	6:1.109	
<b>SHUSWAP INDIAN BAND</b>			
1998 Rates By-law .....	June 9/98	2:2.585	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>SHUSWAP INDIAN BAND (continued)</b>			
1997 Rates By-law .....	May 30/97	2:1.233	
1999 Rates By-law .....	May 31/99	3:2.402	
2000 Rates By-law .....	June 25/00	4:2.233	
2001 Rates By-law .....	June 14/01	5:2.255	
2002 Rates By-law .....	May 29/02	6:2.395	
<b>SKEETCHESTN INDIAN BAND</b>			
Annual Tax Rates By-law No. 5, 1997 .....	May 30/97	2:1.234	
Annual Tax Rates By-law No. 6, 1998 .....	June 9/98	2:2.588	
Annual Tax Rates By-law No. 6, 1999 .....	Oct. 31/99	4:1.23	
Annual Tax Rates By-law No. 6, 2001 .....	Sept 20/01	6:1.141	
Financial Management By-law No. 1985-2 (Revised 1996) .....	Aug 5/97	2:2.606	
<b>SKIDEGATE INDIAN BAND</b>			
Property Assessment and Taxation By-law .....	Feb 1/02	6:2.397	
<b>SKOWKALE FIRST NATION</b>			
1998 Rates By-law .....	Aug 11/98	3:1.77	
1999 Rates By-law .....	July 20/99	3:2.405	
2000 Rates By-law .....	Sept 21/00	5:1.92	
2001 Rates By-law .....	Aug 25/01	6:1.159	
Exemption By-law 1998 .....	Aug 11/98	3:1.76	
Exemption By-law 1999 .....	July 20/99	3:2.404	
Exemption By-law 2000 .....	Sept 21/00	5:1.94	
Exemption By-law 2001 .....	Aug 25/01	6:1.161	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>SKOWKALE FIRST NATION (continued)</b>			
Property Tax Expenditure By-law .....	Sept 21/00	5:1.95	
Property Taxation and Assessment By-laws Amendment By-law No. 2000-02 .....	Sept 6/00	5:1.102	
Property Taxation and Assessment By-laws Amendment By-law No. 2000-03 .....	Feb 24/01	5:2.257	
<b>SLIAMMON FIRST NATION</b>			
1997 Annual Tax Rates By-law .....	May 29/97	2:1.252	
1998 Annual Tax Rates By-law .....	June 18/98	2:2.624	
1999 Annual Tax Rate By-law .....	May 31/99	3:2.408	
2000 Annual Tax Rates By-law .....	June 25/00	4:2.235	
2001 Annual Tax Rates By-law .....	Aug 6/01	6:1.162	
2002 Annual Tax Rates By-law .....	July 15/02	6:2.449	
Property Tax Expenditure By-law .....	June 20/97	2:1.254	
Property Tax Expenditure By-law .....	Aug 6/01	6:1.164	
Property Tax Expenditure By-law .....	July 15/02	6:2.451	
<b>SODA CREEK INDIAN BAND</b>			
1998 Rates By-law .....	June 10/98	2:2.682	
1999 Rates By-law .....	July 30/99	4:1.41	
2001 Rates By-law .....	June 14/01	5:2.258	
Property Assessment and Taxation By-law No. 1998-TX01 .....	Dec 23/97	2:2.626	
Property Tax Expenditure By-law .....	Sept 3/99	4:1.43	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>SONGHEES FIRST NATION</b>			
1998 Rates By-Law No. 1998-02 .....	June 9/98	2:2.683	
1999 Rates By-law No. 1999-02 .....	May 31/99	3:2.411	
2000 Rates By-law No. 2000-02 .....	June 25/00	4:2.237	
2001 Rates By-law No. 2001-02 .....	June 15/01	5:2.260	
Property Tax Expenditure By-law .....	Sept 21/00	5:1.103	
Property Tax Expenditure By-law .....	June 15/01	5:2.262	
<b>SONGHEES INDIAN BAND .....</b>			
1997 Annual Tax Rates By-law .....	June 2/97	2:1.261	
<b>SPUZZUM INDIAN BAND</b>			
1996 Property Rates By-law .....	Jan 9/97	2:1.263	
<b>SQUAMISH INDIAN BAND</b>			
Annual Tax Rates By-law No. 1, 1997 .....	May 30/97	2:1.265	
Annual Tax Rates By-law No. 1, 1998 .....	June 11/98	2:2.685	
Annual Tax Rates By-law No. 1, 1999 .....	May 31/99	3:2.413	
Annual Tax Rates By-law No. 1, 2000 .....	June 4/00	4:2.239	
Annual Tax Rates By-law No. 1, 2001 .....	June 15/01	5:2.270	
Annual Tax Rates By-law No. 1, 2002 .....	July 15/02	6:2.458	
Property Assessment By-law, Amendment By-law No. 1-1998 .....	June 9/98	3:1.80	
Property Assessment By-law, Amendment By-law No. 1-1999 .....	Feb 8/00	4:2.244	
Property Assessment By-law, Amendment By-law No. 1-2000 .....	Dec 20/00	5:2.275	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>SQUAMISH INDIAN BAND (continued)</b>			
Property Assessment By-law, Amendment By-law No. 1-2001.....	Feb 16/02	6:2.462	
Property Taxation By-law, Amendment By-law No. 1-1998.....	June 9/98	3:1.84	
<b>ST. MARY'S INDIAN BAND</b>			
Rates By-law 1997-T05 .....	June 2/97	2:1.270	
Rates By-law 1998-T05 .....	June 18/98	2:2.690	
Rates By-law 1999-T07 .....	July 30/99	4:1.49	
Rates By-law 2000-YR08 .....	June 25/00	4:2.247	
Rates By-law 2001-YR09 .....	Aug 6/01	6:1.172	
<b>STELLAT'EN FIRST NATION</b>			
By-law No. 1998-1 - Respecting the Appropriation and Expenditure of Moneys for Primary and Secondary Education .....	Nov 5/99	4:1.50	
<b>TL'AZT'EN NATION</b>			
2000 Expenditure By-law .....	Dec 20/00	5:2.278	
1998 Rates By-law .....	July 23/98	3:1.87	
1999 Rates By-law .....	Nov 1/99	4:1.53	
2000 Rates By-law .....	Oct 20/00	5:1.111	
<b>TOBACCO PLAINS INDIAN BAND</b>			
2002 Rates By-law .....	June 3/02	6:2.471	
<b>TSAWOUT INDIAN BAND</b>			
Rates By-law 1997-T01 .....	May 28/97	2:1.271	



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<b>BRITISH COLUMBIA (continued)</b>			
<b>TSAWOUT INDIAN BAND (continued)</b>			
Rates By-law 1998-TX01.....	June 9/98	2:2.691	
Rates By-law 1999-TX01.....	May 31/99	3:2.418	
Rates By-law 2000 TX-01.....	June 4/00	4:2.248	
Rates By-law 2001 TX-02.....	June 13/01	5:2.279	
Rates By-law 2002 TX-01.....	May 29/02	6:2.473	
<b>TSAWWASSEN FIRST NATION</b>			
1997 Rates By-law .....	June 2/97	2:1.275	
1998 Rates By-law .....	June 18/98	2:2.694	
1999 Rates By-law .....	May 31/99	3:2.422	
2000 Rates By-law .....	June 4/00	4:2.295	
2001 Rates By-law .....	June 15/01	5:2.281	
2002 Rates By-law .....	June 3/02	6:2.474	
Assessment By-law Amendment			
By-law 1999.....	Mar 9/00	4:2.250	
By-law Authorizing Reduction of Taxes			
by an Amount Equal to Provincial			
Home Ownership Grants .....	June 2/97	2:1.274	
By-law Authorizing Reduction of Taxes			
by an Amount Equal to Provincial			
Home Ownership Grants .....	June 1/98	2:2.693	
Taxation By-law Amendment By-law 1997 .....	Oct 20/97	2:2.696	
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1999 Rates By-law .....	June 28/99	3:2.424	
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2001 Rates By-law .....	June 15/01	5:2.283	
Consolidated Property Assessment and Taxation By-law 1997 .....	Sept 30/97	2:2.698	<b>ss.16, 21(1), 30(2)</b> by Consolidated Property Assessment and Taxation By-law 1997 Amendment By-law 1999-1 (4:2.302) <b>s.46</b> by Consolidated Property Assessment and Taxation By-law 1997 Amendment By-law 1999-2000 (4:2.304)
<b>Consolidated Property Assessment and Taxation By-law 1997 Amendment</b>			
By-law 1999-1 .....	Feb 8/00	4:2.302	
<b>Consolidated Property Assessment and Taxation By-law 1997 Amendment</b>			
By-law 1999-2000 .....	Dec 7/99	4:2.304	
Expenditure By-law No. EXP-2000-01 .....	Dec 18/00	5:2.285	
<b>TZEACHTEN FIRST NATION</b>			
1998 Rates By-law .....	Aug 11/98	3:1.90	
1999 Rates By-law .....	July 20/99	3:2.427	
2000 Rates By-law .....	Sept 21/00	5:1.113	
2001 Rates By-law .....	June 15/01	5:2.290	
Exemption By-law 1998 .....	Aug 11/98	3:1.89	

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Amendment By-law No. 2000-02.....	Sept 6/00	5:1.122	
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<b>UPPER SIMILKAMEEN INDIAN BAND</b>			
1997 Rates By-law .....	Aug 15/97	2:1.278	
1998 Rates By-law .....	Oct 23/98	3:1.93	
1999 Rates By-law .....	Dec 7/99	4:2.305	
2000 Rates By-law .....	Jan 21/01	5:2.294	
2001 Rates By-law .....	Sept 20/01	6:1.173	
Property Tax Amending By-law No. 1 (1997) .	Nov 7/97	2:2.752	
Property Tax By-law .....	Feb 11/97	2:1.280	
<b>WEST MOBERLY FIRST NATIONS #545</b>			
Financial Administration By-law .....	Feb 16/02	6:2.476	
Property Assessment and Taxation By-law .....	May 29/02	6:2.487	
<b>WESTBANK FIRST NATION</b>			
1997 Expenditure By-law Annual Budget .....	July 29/97	2:1.337	
1997 Tax Rate Schedule Amending By-law ....	May 28/97	2:1.339	
1998 Expenditure By-law Annual Budget .....	May 28/98	3:1.95	
1998 Tax Rate Schedule Amending By-law.....	May 28/98	3:1.97	

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1999 Tax Rate Schedule Amending By-law ....	May 28/99	3:2.432	
2000 Tax Rate Schedule Amending By-law .....	June 1/00	4:2.307	
2001 Expenditure By-law Annual Budget .....	June 15/01	5:2.296	
2001 Tax Rate Schedule Amending By-law .....	May 30/01	5:2.298	
2002 Expenditure By-law Annual Budget .....	May 29/02	6:2.539	
2002 Tax Rate Schedule Amending By-law .....	May 29/02	6:2.541	
Campbell Road Capital Expenditure By-law No. 01-TX-01 .....	May 5/01	5:2.300	
Cougar Road Improvement By-law No. 99-TX-05 .....	May 7/00	4:2.309	
Old Ferry Wharf Road Waterworks By-law No. 99-TX-04 .....	Oct 17/99	4:2.312	
Property Assessment Amendment By-law 97-TX-05 .....	Oct 31/97	2:2.754	
Property Taxation Amendment By-law 97-TX-04 .....	Dec 19/97	2:2.757	
Property Taxation Amendment By-law 99-TX-01 .....	June 23/99	3:2.434	
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Tsinstikeptum IR#10 Capital Expenditure			
By-law No. 00-TX-01 .....	May 7/00	4:2.341	<b>repealed</b> by Tsinstikeptum Indian Reserve No. 10 Capital Expenditure By-law No. 00-TX-05 (5:2.311)
Tsinstikeptum Indian Reserve No. 10 Capital Expenditure By-law No. 00-TX-05 .....	Dec 21/00	5:2.311	
[Tsinstikeptum] I.R.#10 Water Distribution System Capital Expenditure By-law			
No. 01-TX-02 .....	May 5/01	5:2.305	
WHISPERING PINES/CLINTON INDIAN BAND			
1997 Rates By-law .....	May 30/97	2:1.346	
1998 Rates By-law .....	June 18/98	2:2.760	
1999 Rates By-law .....	July 20/99	3:2.435	
2001 Rates By-law .....	Dec 19/01	6:2.543	
Property Tax Expenditure By-law 1996.....	Feb 3/97	2:1.350	

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RED BANK FIRST NATION			
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2001 Taxation Rates By-law .....	May 5/01	5:2.367	
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2000 Rates By-law .....	Sept 21/00	5:1.123	
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			<b>ss.11(3), 12, 13(1), 19, 24, 26</b> by Property Assessment and Taxation Amending By-law, 2001-03 (6:1.191) <b>s.32(4)</b> by Property Assessment and Taxation Amending By-law, 2001-02 (6:1.189)



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