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Indian Taxation Advisory Board
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Native Law Centre
2001

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

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

First Nations Gazette Subscription and Distribution Office

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

Telephone: (306) 966-6189

Fax: (306) 966-6207

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

E-mail: native.law@usask.ca

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WAIVER NOTICE

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

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

EXPLANATORY NOTES

CONTENT

This issue of the *First Nation Gazette* includes:

- a. Band by-laws relating to the exercise of taxation powers under section 83 of the *Indian Act*, R.S.C. 1985, c.I-5;
- b. Taxation and licensing by-laws as approved since the publication date of the last issue of the *First Nations Gazette*;
- c. The Lheidli T’enneh First Nation Land Code, the Chippewas of Georgina Island First Nation Land Management Code, the Mississaugas of Scugog Island First Nation Land Management Code, and the Muskoday First Nation Land Code;
- d. Subject Index of By-laws and Codes, 2001 Vol. 5, No. 2;
- e. Cumulative Subject Index of By-laws and Codes, 2001 Vol. 5, 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. *Red Bank First Nation Property Assessment and Taxation By-law*, F.N. Gaz. 2001.5:2.315.
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
2001 TAX RATES BY-LAW**

[Effective May 3, 2001]

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

AND WHEREAS the Council of the 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 2001 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 shall be:

In Reserve No. 133:

- | | |
|---|-------|
| (a) For machinery and equipment | 1.60% |
| (b) For property other than machinery and equipment | 2.51% |

In Reserve No. 232:

- | | |
|---|-------|
| (a) For machinery and equipment | 0.60% |
| (b) For property other than machinery and equipment | 1.50% |

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the [27th] day of [March], 2001.

[Chief Francis Alexis]
Chief Francis Alexis

[Elmer Potts]
Councillor Elmer Potts

[Darryl Potts]
Councillor Darryl Potts

[Nelson Alexis]
Councillor Nelson Alexis

[Lyndon Aginas]
Councillor Lyndon Aginas

[Jordan Cardinal]
Councillor Jordan Cardinal

[Rachel Jones]
Councillor Rachel Jones

[Bruce Potts]
Councillor Bruce Potts

**DENE THA' FIRST NATION
2000 TAX RATES BY-LAW**

[Effective December 13, 2000]

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 Dene Tha' First Nation enacted the *Dene Tha' Property Assessment and Taxation By-law* on December 14, 1999; and

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 *Dene Tha' First Nation 2000 Tax Rates By-law*.

2. Pursuant to section 11 of the *Dene Tha' Property Assessment and Taxation By-law*, the rate of tax applied against each \$1,000 of the assessed value of property shall be:

- | | |
|--|---------|
| (a) For machinery and equipment | 1.0712% |
| (b) For linear property | 2.0646% |
| (c) For property other than machinery
and equipment or linear | 2.0770% |

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 23rd day of October, 2000.

[James Ahnassay]

Chief James Ahnassay

[Harvey Denechoan]

Councillor Harvey Denechoan

Councillor Fiona Seniantha

[John Deedza]

Councillor John Deedza

[Charlie Chambaud]

Councillor Charlie Chambaud

Councillor Fabian Chonkolay

Councillor Victor Chonkolay

[Gabriel Didzena]

Councillor Gabriel Didzena

[Fred Didzena]

Councillor Fred Didzena

**MIKISEW CREE FIRST NATION
2001 TAX RATES BY-LAW**

[Effective May 3, 2001]

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

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

1. This by-law may be cited for all purposes as the *Mikisew Cree First Nation 2001 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%.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 27th day of March, 2001.

[George Poitras]

Chief George Poitras

Councillor Theresa Tuccaro

Councillor Charlie Simpson

[Vitaline Jenner]

Councillor Vitaline Jenner

[Alec Courtoreille]

Councillor Alec Courtoreille

[Matthew Lepine]

Councillor Matthew Lepine

[Roxanne Marcel]

Councillor Roxanne Marcel

**O'CHIESE FIRST NATION
2001 TAX RATES BY-LAW**

[Effective June 15, 2001]

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

AND WHEREAS the Council of the O'Chiese First Nation enacted the *O'Chiese Property Assessment and Taxation By-law* on October 5, 1998;

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 *O'Chiese First Nation 2001 Tax Rates By-law*.

2. Pursuant to section 11 of the *O'Chiese Property Assessment and Taxation By-law*, the rate of tax applied against each \$1000 of the assessed value of property shall be 1.45%.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the [25] day of [March] , 2001.

[Danny Bradshaw]
Chief Danny Bradshaw

[Alice Strawberry]
Councillor Alice Strawberry

[Roy Bremner]
Councillor Roy Bremner

[Cedric Whitford]
Councillor Cedric Whitford

[Neil Strawberry]
Councillor Neil Strawberry

[Fabian Beaverbones]
Councillor Fabian Beaverbones

[Les Yellowface]
Councillor Les Yellowface

[Martin Ironbow]
Councillor Martin Ironbow

**STONEY FIRST NATION
2001 TAX RATES BY-LAW**

[Effective May 19, 2001]

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 03rd day of April, 2001; and,

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

WHEREAS the Stoney Tribal Council enacted the *Stoney Property Tax By-law* on July 09th, 1991;

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(l) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Stoney First Nation 2001 Tax Rates By-law*.

2. Pursuant to Section 11 of the *Stoney Property Tax By-law*, the rate of tax applied against each \$1,000.00 of the assessed value of property shall be:

- | | |
|--|-------|
| (a) for machinery and equipment | 0.75% |
| (b) for residential property | 1.16% |
| (c) for property other than machinery and equipment or residential | 1.55% |

Quorum: [Nine (9)]

[Darcy Dixon]

Chief Darcy Dixon

[Aaron Young]

Chief Aaron Young

[Ernest Wesley]

Chief Ernest Wesley

[Dave Bears paw]

Councillor Dave Bears paw

[Tater House]

Councillor Tater House

Councillor Homer Holloway

[Gerald Kaquitts]

Councillor Gerald Kaquitts

[Keith Lefthand]

Councillor Keith Lefthand

Councillor Clifford Poucette

[Woodrow Soldier]

Councillor Woodrow Soldier

Councillor Morris McLean

[Watson Kaquitts]

Councillor Watson Kaquitts

Councillor Bruce Labelle

[Gordon Wildman]

Councillor Gordon Wildman

[John Wesley]

Councillor John Wesley

ADAMS LAKE INDIAN BAND
FINANCIAL MANAGEMENT BY-LAW NO. 2000-1

[Effective May 5, 2001]

WHEREAS the Chief and Council of the Adams Lake Indian Band is empowered under Section 83(1)(b) of the *Indian Act* R.S., c.I-6, and by the people of the Adams Lake Indian Band who support the Councils efforts to achieve “Economic & Financial Independence”, to make by-laws for the purpose of the appropriation and expenditure of monies to defray Band expenses;

WHEREAS the Chief and Council of the Adams Lake Indian Band are desirous to enact this by-law to better manage the Band finances by maintaining accountability of financial matters of the Adams Lake Band to the Band Membership;

1. SHORT TITLE

This by-law shall be known as the *Financial Management By-law 2000-1*.

2. DEFINITIONS

“Act” means the *Indian Act* R.S.C. 1985, c.I- as amended from time to time.

“Auditor” means a person (or company) who is designated as a Chartered accountant or Certified General Accountant and who is a member in good standing of the registered accounting association which regulated their designation.

“Band” means the Adams Lake Band of Indians as a whole.

“Band Administrator” Resolution means the employee or contractor appointed as Administrator of the Band on terms set out approved by Band Council.

“Band business enterprises” includes any business, venture, investment or undertaking pursued or undertaken by the Band with the intention to make financial profit for the benefit of the Band.

“Band Council” or “Council” means the Chief and Council of the Adams Lake Band of Indians duly elected by means of the custom of the Band as approved by the Minister of Indian and Northern Affairs Canada.

“Band Council Meeting” means a duly convened meeting of a quorum of Band Council in accordance with the practice of the Band or pursuant to procedures adopted by Band Council Resolution.

“Band Funds” means all monies received and managed by Band Council, or its designate, for the use and benefit of the Band and without restricting the generality of the foregoing, included grants, contribution, loans, earnings from

Band business enterprises, tax revenue or any other monies that are managed by Band Council on behalf of the Band members.

“Band Member” means any person who is registered with the Adams Lake Indian Band according to the Adams Lake Band Membership Rules. Collectively this may be called Band Membership.

“Financial Committee” means a committee appointed by Band Council Resolution to plan Band Financial programs and budget procedures not inconsistent with procedures outlined in this by-law.

“Capital Project” or “Capital” means the purchase, construction or major renovation of physical assets of the Band. This includes roads, bridges, utilities, water supply and septic systems, ditches and water spillways, buildings, waste control facilities, land purchase, landscaping and fencing. This does not include purchase, construction or renovation of large physical assets of Band business enterprises. These assets may also be called Band Capital Assets.

“Chief” means a Chief of the Adams Lake Indian Band elected by means of the custom of the Band.

“Councillor” means a Councillor of the Adams Lake Indian Band of Indians elected by means of the custom of the Band.

“Department Manager” means a person who has been appointed by Band Council to a position to manage the receipt and expenditure of Band Funds or monies designated to deliver a Band program on behalf of Band Council and may include persons designated to operate a Band business enterprise.

“Finance Manager” means a person appointed by Band Council to review and control Band expenditures. It also can include an assistant controller appointed by Band Council.

“Financial Benefit” or “Financial Interest” means monetary, material or any other direct or indirect financial benefit received, or to be received, by an individual beyond the benefits normally provided to the Band or Band Members as a whole.

“Immediate Family” means a common-law or legally married spouse, natural or adopted children, parent or grandparent, spouse’s parent or grandparent, sister, brother, half-sister, half-brother or grandchild. It also includes anyone who has lived with a member of Council within three months of assuming his present term of office or during his term.

“Minutes” means the duly certified written record of proceedings at all Band Council meetings.

“Operational Program” or “Local Services” means programs operated by the Band Council which offer services to the Band members. It excludes Capital Projects. It excludes services provided by Band business enterprises.

“Reserve” means Reserve #0 and any other lands held by the Band.

“Section 83(1)(b)” 83.(1) Money by-law – Without prejudice to the powers conferred by section 81, council of a band may, subject to the approval of the Minister, make by-laws for any or all of the following purposes, namely, (b) the appropriation and expenditures of moneys of the band to defray band expenses.

“Quorum” the minimum number of Council Members who must be present at the Council Meeting for business to be legally transacted.

3. COUNCIL OVERALL RESPONSIBILITIES

3.1 Council shall conduct Band business in a manner, which ensures sound financial management by carrying out the following duties and responsibilities:

- a. A planning and budgeting meeting for monies and other resources for local services and capital projects for approval by the Band Membership;
- b. overseeing the work of the Band employees, through the Band Administrator, and ensuring that Band employees conduct financial matters in accordance with procedures set out in this by-law;
- c. ensuring there is full financial accountability to Band Members at all times and to funding agencies as required under any agreement with those agencies;
- d. ensuring that Band employees responsible for maintaining financial records and management of Band programs are qualified for the position to which they are appointed, or that they receive adequate training on the job in respect to their duties and become qualified within a reasonable period time;
- e. permitting access by all Band Members at reasonable times during working hours, to the Minutes of Council and General Band meetings, by-laws, Band Council Resolutions and that such original reports remain in the Band Office at all times, (Excludes all ‘In Camera’ Sessions);
- f. permitting access by all Band Members under the supervision of Band Council, or its designated, at reasonable times during working hours, to the budgets, monthly and annual financial statements and audit reports and that such original reports remain in the Band Office at all times;
- g. Copying of material mentioned in section 3.1(e) will be provided with a reasonable photocopying fee. Photocopying of items mentioned in section 3.1(f) will be for General Band Meetings and Department Managers only;

- h. ensuring that records including computer software, are kept in the Band Administration Office, as required under this by-law, are kept in a secure safe condition, and copies are kept in a secure alternate place, and are not removed from the Band Administration Offices without the authority of Band Council;
- i. setting policies and procedures of the Band to safe guard the resources of the Band and maximize the well-being of the Band Members;
- j. ensuring that all investments in financial instruments are made in accordance with the *Financial Institutions Act*; and
- k. ensuring that the sale of any Band assets is at Fair Market Value.

3.2 Every member of Band Council, in exercising his powers and performing his function, shall:

- a. act honestly and in good faith, and in the best interests of the Band;
- b. exercise the care, diligence and skill of a reasonably prudent person;
- c. ensure that the Band's annual budget is presented by means of a written report to the Band Membership prior to May 31st of each year. Any mid year adjustments that affect the overall year-end budget negatively shall be presented by means of a written report to Band Membership before December 15th of the fiscal year. The Financial Committee will present this to the Band Membership.

3.3 The Band Council shall ensure that, in any given fiscal year, the Band's operational budget does not have expenditures exceeding revenues. The Band Council shall monitor expenditures monthly to ensure the budget is followed and remedial action is taken, when necessary, to ensure that, at fiscal year end, revenues equal or exceed expenditure. Special funds, as set out in section 17 of this by-law, may not be used to make up a shortfall of revenues unless this shortfall is projected in the annual budget of the Band as set out in section 3.2 of this by-law.

4. DISCLOSURE

4.1 If a decision is to be made by Band Council, which may result in a member of Band Council, or his immediate family, receiving any financial benefit, such member shall make a full and complete disclosure to Band Council of his financial interest at a meeting of Band Council.

4.2 It shall be the duty of each and every Chief or Councillor to disclose to Band Council any real or perceived financial interest of any other Councillor.

4.3 The disclosure required by subsections 4.1 and 4.2 shall be made:

- a. at the meeting at which the decision is first considered;
- b. if the Chief or Councillor or his immediate family was not, at the time of

the meeting referred to in subsection (a), going to receive a financial benefit from the decision, then at the first meeting after he becomes aware of the financial interest;

c. at the first meeting after the Chief or Councillor becomes aware of the financial interest; or

d. in writing to Band Council.

4.4 Immediately upon the disclosure set out in subsection 4.1 and 4.2 hereof the Chief or Councillor having the financial interest shall withdraw from the meeting of Council and shall not participate in any discussions or vote concerning the matter.

4.5 The Minutes of the Band Council meeting shall record the details of the disclosure made pursuant to this section, including the point of departure and re-entrance of the Chief and/or Councillor to the meeting, pursuant to subsection 4.4.

4.6 Every Chief and/or Councillor shall account to the Band for any financial interest made as a result of the decision of Band Council, unless:

a. the Chief and/or Councillor has disclosed his financial interest as required by this section, and has followed the procedures set out in subsection 4.3 and 4.4; and

b. the Chief and/or Councillor have abstained from voting on the decision.

4.7 No vote shall be taken on a matter in which a Chief and/or Councillor or Councillors have disclosed a financial interest and have withdrawn from the meeting unless the number of the remaining Councillors present constitutes a quorum.

5. ADMINISTRATOR'S RESPONSIBILITIES

The Band Administrator, or his/her designate, under the direct supervision of Council shall be responsible for:

5.1 Recording of Council minutes, resolutions, decisions and other proceedings of Council and maintaining these records in an orderly and chronological fashion;

5.2 Keeping books, records and accounts of Council, and Band, in accordance with principles and procedures set out in this by-law;

5.3 Maintaining an orderly filing system in which is kept all minutes of the Band Council meetings, and by-laws, and copies of all vouchers, financial statements, cancelled cheques and correspondence relating to the financial business of the Band;

5.4 Maintaining security, by means of establishing security codes and/or locks on files stored in computers and cash and/or valuable documents stored in a safety deposit box or drop safe. The Administrator shall ensure that no more

than two people, in addition to himself, have knowledge of the security codes or combination or possession of keys to the safes or security boxes and that these codes, in written form, shall be kept under security at the Band's bank in a safety deposit box in a sealed envelope;

5.5 Ensuring that all cash is deposited in a safe located in the Band Administration Office by the closure of office hours each day;

5.6 Receiving, recording and depositing all monies received by the Band and paying out these monies in accordance with principles and procedures set out in this by-law;

5.7 by the end of each month, preparing a month-end financial statement which includes a income statement.

5.8 Prepare and distribute to Council by the 20th of each month a financial management report for the previous month, which report shall include:

- a. yearly budget of revenues and expenditures;
- b. summary of revenues and expenditures;
- c. cumulative summary of year-to-date revenues and expenditures;
- d. balance of remaining budget of expenditures and revenues to year end;
- e. bank balances for all Band bank accounts;
- f. a monthly cash flow report, which shows annual projections for each Band program and year-to-date revenues and expenditures. The report shall include both local services and capital program budgets and expenditures; and
- g. meet quarterly with Council, Department Managers, Administrator and Accounting.

5.9 Ensure staff maintains financial confidentiality at all times and failure to do so would result in immediate termination or disciplinary procedures as set out in the employee guidelines (Progressive Discipline).

6. ACCOUNTING SYSTEMS

6.1 The Band Administrator, or his/her designate, shall maintain an adequate bookkeeping system on a daily basis to record all financial transactions of the Band. This system shall include:

- a. a daily journal for receipts and disbursements;
- b. accounts receivable journal;
- c. accounts payables journal;
- d. payroll records; and

e. general ledger.

6.2 The Band Administrator, or his/her designate, shall prepare monthly bank reconciliation upon receipt of the bank statement and cancelled cheques.

6.3 The Band Administrator, or his/her designate, shall prepare a month-end listings of accounts receivable and payable and balanced to the general ledger.

7. DEPOSITS, BANKING AND RECEIPTS

7.1 The Band Council, by means of a Band Council Resolution, shall establish all bank accounts in the Band's name in an approved-chartered bank, trust company or credit union.

7.2 The Band Council, by Band Council Resolution, shall establish one bank account only for the purposes of day to day Band financial operations.

7.3 The Band Council may, from time to time, establish trust or special bank account(s) for special purposes. The terms of trust or requirements for establishing the account(s) shall be approved by Band Council Resolution and any additional accounts shall be approved by the Band Membership.

7.4 All Accounting for funds pursuant to section 7.3 must be included as part of the Band's accounting system as set out in this by-law.

7.5 A numbered receipt book shall be maintained and all monies, which are received by the Band and the Band Administration Office, must have a receipt issued in the correct amount to the payer. The monies shall be deposited directly to the Band's bank account and will be recorded from statements of receipt provided by the bank.

7.6 Upon receipt of all cheques paid to the Band, the cheques must be stamped which designates the monies for deposit into the Band's bank account.

7.7 The Band Council, upon receipt of Band funds, shall cause said funds to be deposited in the Band's banking account within five working days or prior to any weekend closure of the Band Administration Office.

8. EXPENDITURES

8.1 Expenditures from Band revenue funds may be made by Band Council, if and only if, the following conditions have been met:

- a. necessary funds to pay for such expenditures are budgeted for or have been authorized by Band Council Resolution; and
- b. funds for the expenditures are actually under the control of the Band, or may be reasonably anticipated to be received within the fiscal year;
- c. the expenditures are for local services, Band business enterprises or capital projects for the Band.

8.2 The Band Council may, by Band Council Resolution, designate employees to sign purchase orders and work orders using the following limits for capital purchases and local services:

- a. Department Managers \$1,000.00
- b. Band Administrator \$2,500.00

8.3 The Band Council may, by Band Council Resolution, designate employees to sign purchase orders and work orders using the following limits for capital construction projects:

- a. Department Managers \$5,000.00
- b. Band Administrator & One Councillor \$50,000.00

8.4 Purchase orders and work orders which meet the conditions of section 8.1 of this by-law.

8.5 a. All Band credit cards are assigned to an individual Council Member or Staff Member. That individual is responsible for any incurred expenses on the assigned card.

b. The use of credit cards for emergencies is permitted providing the emergency is Band related. The following information will be required for the emergency use of a credit card: The type of emergency, the date, and the cost incurred for the emergency.

c. Gas Cards will have a sign out/sign in procedure that is set up by the Department Manager. A signed receipt is required to be handed in after the purchase and the proper account is to be charged for the expenditure.

9. CHEQUES AND PROCEDURES

9.1 All payments, except petty cash pursuant to section 11, are to be made by prenumbered checks. These are to be used only in accordance with payroll and accounts payable procedures as established by this by-law or by a Band Council Resolution consistent with this by-law. All cheques must be accounted for in the month-end and year-end financial statements. Unissued cheques must be safely secured in a locked fireproof safe.

9.2 Band Council shall, by Band Council Resolution, authorize four people as signing authorities, two of whom shall sign all cheques issued in the name of the Band or drawn on the Band's accounts. Two of the signing authorities must be a member of Band Council and the other two, a member of staff as appointed by Band Council Resolution. A person who cannot be bonded will not have signing authority. One Councillor and one staff signature is required on each check issued.

9.3 The Band Council Resolution made pursuant to section 9.2 hereof shall

be deposited at the bank of the Band and shall continue to be in force and effect until replaced by Band Council Resolution made pursuant to this by-law.

9.4 No cheque drawn on any bank account of the Band shall be released from the Band Administration Office unless properly signed as set out in section 9.2. No cheques shall be postdated except for staff payroll, social assistance or education living allowance cheques which are payable during Christmas holidays office closure and have been authorized by Band Council Resolution. No cheques shall be pre-signed before the payee, amount and date are entered.

9.5 All bank records must be kept under security in the Band Administration Office. This security requires being locked in theft proof cabinets and safes during office hours and when financial administration staff is not present in their workspace or attending financial matters.

9.6 Any cheques not cashed within six months of the date of issue, lost or stolen by or from the payee, shall be cancelled and stop payment registered with the bank by the Administrator or his/her designate. Any costs associated with this stop payment will be made by the payee and deducted from the issuance of any replacement check.

10. COMMITTEES

10.1 Financial Committee

The Financial Committee: shall consist of one or more member(s) of Band Council, the Band Administrator, Finance Manager and two (2) Band Members selected (one member will be selected from Sahhaltkum I.R.#4 and one member will be selected from Switsemalph I.R.#6) at a General Band Meeting with a term that will be set the same as the election term.

- a. plan and prioritize financial commitments for the ensuing fiscal year. It shall, in this process, review any long term financial planning programs for both local service and capital projects that have previously been approved by Band Council Resolution and set priorities in respect to this plan and/or alternatives suggested by Band Council;
- b. meet, as required, with Band Council, other Band committees, and Band employees to prepare a provisional budget which is to be submitted to Band Council by May 15th of each year;
- c. keep minutes of Financial Committee meetings, if required by Band Council Resolution, keep them at the Band Administration Office and make them available to Band Council; and
- d. the Financial Committee may be called upon by Council to review any financial matters, policies and procedures of the Band. Band Council and the Financial Committee will establish terms of reference for this review.

11. PETTY CASH

11.1 The Band Council may, by Band Council Resolution, establish and maintain a petty cash fund to a maximum of \$300.00 under the following conditions:

- a. an employee, designated by Band Council Resolution and who is not a signing authority of the Band, shall be responsible for the fund;
- b. the employee, designated in section 11.1 (a), shall complete a voucher for each disbursement made, and ensure that the total of such vouchers plus the cash on hand, equals the amount of the fund; and
- c. reimbursement of the fund, supported by vouchers, shall be made as required and each expense must be charged to the appropriate activity account.

12. CONTRACTS AND TENDERS

12.1 For all capital construction projects totaling over \$60,000.00, the Band Council shall require a minimum of three (3) bids from independent contractors. Selected bids shall be based upon experience of the contractor, price of the bid, quality of services and goods to be provided and the ability of the bidder to employ and/or train Band Members. If three bids were not forthcoming by tender closing dates, bids received by that date would be considered.

12.2 Contracts and tenders, set out in section 12.1, may be only accepted by Band Council Resolution. All terms of contracts and tenders are to be determined by Band Council Resolution.

13. TRAVEL

13.1 The Band Council upon recommendation by the Financial Committee shall determine rates of travel expenses and conditions of reimbursement annually. If there are no recommendations, the previous year's rates shall prevail.

14. PAY OR CONTRACT ADVANCES

14.1 No advances of wages or payment for service shall be paid to an employee or contractor except in the amount of wages earned to date or as determined by a contract and approved by the Administrator in consultation with the Department Head.

15. INVENTORIES

15.1 The Band Council shall maintain an updated inventory for all equipment, buildings, vehicles and other real assets equal to or greater than Two Hundred and Fifty (\$250.00) dollars.

15.2 Each Department Head appointed by the Administrator shall have control of supplies ordered and keep on file as to what has been purchased; that include desks, chairs, computers, printers, file cabinets etc. An up to date inventory

list is to be kept of everything that is purchased that is equal to or is greater than \$250.00.

16. PROCEDURES FOR LOANS, BORROWING POWERS AND DEBTS

16.1 The Band Council is prohibited from making loans to any Band member or any individual or group of individuals.

16.2 The Band Council shall not co-sign any loan or provide any form of security for any loan made for the benefit of any individual or group of individuals other than for the Band as a whole.

a. The Band Council may upon recommendation from the Adams Lake Development Corporation provide loans or co-sign for Band Members for a financially viable business opportunity. The Adams Lake Development Corporation will review the business loan and business plan before giving their recommendation to the Band Council.

16.3 For the purposes of conducting the Band's business, Council may on behalf of the Band, borrow monies from a Chartered Bank, Trust Company, Credit Union or any other lending source under the following conditions:

a. by Band Council Resolution, Council may obtain credit not exceeding \$1,000,000.00 annually to maintain local services and/or capital programs. Prior to using this credit, repayment funds must be confirmed in writing by the revenue source; and

b. any loans over \$1,000,000.00 made by the Band must have the approval of the Band membership at a duly convened Band meeting. The Band Council shall obtain approval in the following manner:

i. notice to authorize the loan shall be given by Council to all households on the Reserve and Band members who live off the Reserve, that the Band Council wishes to engage in a loan and details of the loan and repayment shall be made part of the notice. A similar notice shall be posted at the Band Administration Office and at one conspicuous place on the Reserve ten days prior to the meeting;

ii. the notice, in section 16.3 (b)(i), shall state a time, date and location of a meeting of the Band Membership to authorize the loan;

iii. Band Council must inform the membership at the meeting of the amount of the loan, its purpose, the cost of the interest and how it will be repaid; and

iv. the Band Council must hold a vote of members present at the meeting, before proceeding to contract a loan. Fifty-one percent (51%) of the persons present must indicate, by a show of hands, or secret ballot, approval to contract the loan.

16.4 Band members, or other persons, owing monies to the Band must make monthly payments on their debt in accordance with a schedule of terms of repayment agreed upon in writing with Band Council. This agreement must include the following:

- a. for debts under the amount of \$2,000.00, repayment schedules cannot exceed 12 months in length. At the end of 12 months, the debt must be paid in full;
- b. for debts of \$2,000.00 or over, the repayment schedule cannot exceed 24 months in length. The debt must be paid in full at the end of 24 months; and
- c. no repayment schedule is conditional upon employment with the band. Payment schedules are binding, but may be revised by Band Council Resolution providing they conform to section 16.4 (a) or (b) of this by-law as required by the amount of the loan.

16.5 The Band Council, or its designate, is required to charge interest on debts owing to the Band. The interest shall be paid prior to the principal of the debt and shall be calculated monthly. The amount of interest may be set from time to time by Band Council Resolution but cannot be lower than the current prime rate.

16.6 Should a debtor refuse to sign an agreement of repayment of a debt, the Band Council, or its designate, is empowered to deduct payment from monies owing to the debtor by the Band in accordance with sections 16.4 (a) or (b) of this by-law.

16.7 The Band Council, or its designate, on behalf of the Band membership, shall use debt collection agencies or the British Columbia Courts to collect debts which are more than 90 days in arrears. Prior to initiating collections action, the Band Council shall make reasonable efforts to re-negotiate payment of outstanding debts with the debtor. This re-negotiation must conform to sections 16.4 (a) and (b) of this by-law. If after 30 days, no negotiation is possible, the Band Council shall take collection action as set out above in this section.

16.8 The Band Administrator, or his designate, shall bill debtors monthly. These billings must be forwarded to the debtor by the 15th of each month.

17. SPECIAL FUNDS

17.1 A capital reserve fund shall be established and maintained for sole purposes of constructing or upgrading Band capital assets. This fund will be called the Committed Reserve Fund. It shall be established and maintained under the following conditions:

- a. The fund will be established in a separate bank account with a Bank, Trust Company or Credit Union;

b. Band Council will ensure that the Band membership, in accordance with section 3.1 and 3.2 of this by-law, will be informed of the use of funds from this account;

c. Band Council will ensure that contributions to this fund will be budgeted as part of the Band's annual budget and be shown in monthly management reports as required under section 5.8 of this by-law.

18. AUDIT

18.1 The Band Council shall have all Band finances audited annually by an independent auditor, in the following manner:

- a. an auditor shall be appointed by Band Council Resolution on or before the 15th of February of each year; and
- b. the audit shall be completed by June 30th of each year.

18.2 The terms of reference for the auditor must be in accordance with accepted auditing practices, and must include a review of accounting procedures, and such tests of accounting records considered necessary by the auditor.

18.3 The Band Council and staff shall provide the auditor with all required accounting records, minutes of Council meetings, vouchers and documents supportive of the financial records.

18.4 The audit shall report all Band financial activities and shall include:

- a. statements of revenue and expenditures for each program, service or activity;
- b. details of surplus or deficits for each local service or capital program; and
- c. a consolidated balance sheet and statement of revenues and expenditures.

18.5 The auditor shall express an opinion on the financial statements as a reflection of the financial position of the Band in accordance with generally accepted accounting principles. He may also state recommendations for consideration of Band Council.

18.6 The audited financial statement shall be signed by the Chief and by the Band Administrator.

18.7 The Audit is to be presented to the Band Membership within 30 days of the signing by authorized persons.

19. FISCAL YEAR

The fiscal year begins on April 1st and ends March 31st of the following year.

20. PENALTIES

Any person not complying with the provisions of this by-law will be prosecuted under other applicable laws not specifically set out under this by-law.

21. SEVERABILITY

If any provision of this by-law is found invalid, such provision is severable.

22. AMENDMENTS

22.1 With consultation of the Financial Committee, portions of this by-law may be added to or amended by Band Council Resolution provided that the portion to be amended is repealed and that the new wording is added to this by-law. The amendment shall be forwarded to the Minister of Indian Affairs in the usual manner of by-law approval as set out in section 83 of the Act, Notices of any additions and amendments must be posted for 30 days at the Band Administration Office.

22.2 Notwithstanding section 22.1, sections 2, 3, 4, 5, 6, 7, 8, 16, 17, 18, 20 and 22 may not be changed by Band Council without the approval of the Band obtained in the following manner:

- a. the proposed amendment shall receive the approval of 60% of eligible voters, as determined by the voters list from the previous elections for Chief and Council, who are present at a meeting duly called for the purpose of considering the amendment(s);
- b. that notice of the proposed amendments containing actual wording shall be provided 30 days prior to the General Band Meeting and a notice of such changes, including the proposed wording, shall be delivered to each residence on the Reserve and shall be posted at the Band Administration Office and one other public facility on the Reserve;
- c. that minutes of the General Band Meeting and results of the vote be included in the amendment forwarded to the Minister; and
- d. voting may be either by secret ballot or by a show of hands.

23. GENDER AND PLURALITY

In this by-law, any words in the singular include the plural and words in the plural include the singular, and the masculine includes the feminine and neuter where the context requires.

All of which was assented to at a duly convened meeting of the Chief and Council of the Adams Lake Indian Band.

[Ronnie Jules]

Chief

[Joyce Kenoras Pooley]

Councillor

[Kenneth V. Dennis]

Councillor

[Colleen Foard]

Councillor

[Diane Jules]

Councillor

[Chris Kenoras]

Councillor

I, [Ronnie Jules], Chief of the Adams Lake Indian Band, do hereby swear and certify that a true copy of the *Adams Lake Indian Band Financial Management By-law No. [2000-1]* was forwarded to the Minister of Indian Affairs pursuant to Section 82 of the *Indian Act* this [22nd] day of [January], 2001.

[Ronnie Jules]

Chief

[Cathleen M. Arnouse]

Commissioner for Taking
Affidavits in the Province
of British Columbia

**BONAPARTE INDIAN BAND
ANNUAL TAX RATES BY-LAW NO. 7, 2000**

[Effective July 27, 2000]

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

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

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

2. The classes of property for the purposes of this by-law are established hereby as set out in the Prescribed Classes of Property Regulation, BC Regulation 438/81, made pursuant to the *Assessment Act* (BC), and in force for 2000.

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 2000 the following tax rates, namely for each separate property class within each named reserve the tax rate set out in column 3 of Schedule "A" beside the property class set out in column 2 of Schedule "A".

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

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Bonaparte Indian Band held at Bonaparte Band Hall, Bonaparte I.R.#3, P.O. Box 669, Cache Creek, B.C., V0K 1H0, this 23rd day of May, 2000.

A quorum of Band Council consists of 4 Councillors.

[Cherlyn Billy]

Chief Cherlyn Billy

[Randy Porter]

Councillor Randy Porter

[Dave Antoine]

Councillor Dave Antoine

[Leo Porter]

Councillor Leo Porter

[Tom Basil]

Councillor Tom Basil

[Mike Retasket]

Councillor Mike Retasket

[Valerie Morgan]

Councillor Valerie Morgan

SCHEDULE "A"

2000

Column 1 Named Reserve Year	Column 2 Property Classes	Column 3 Tax Rate for the Taxation Year (per 1,000 of assessed Value)
Upper Hat Creek I.R.#1	1. Residential	10.1491
Lower Hat Creek I.R.#2	2. Utilities	33.6551
Bonaparte I.R.#3	3. Unmanaged Forest Land	15.5226
Loon Lake I.R.#4	4. Major Industry	27.2076
Mauvais Rocher I.R.#5	5. Light Industry	36.7326
Grasslands I.R.#7	6. Business & Other	18.9449
	7. Managed Forest Land	16.3891
	8. Recreational Property/ Non-Profit Organization	13.0248
	9. Farm	21.5055

CHAWATHIL FIRST NATIONS
2001 RATES BY-LAW
BY-LAW NO. 2001-T01

[Effective June 15, 2001]

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act* the Council of the band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters 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 20th, 1994;

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

1. This by-law may be cited for all purposes as the *Chawathil First Nations 2001 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 *2001 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by the Council at a duly convened meeting held on the 14th day of May, 2001.

[Ronald G. John]

Chief

[Rhoda E. Peters]

Councillor

[Anita John]

Councillor

[Ronald Charlie]

Councillor

[Garry Ewen]

Councillor

SCHEDULE "A"

The Council of the Chawathil First Nations hereby adopts the following taxation rates for the 2001 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and section 152 and 156 of the <i>Chawathil First Nations Property Assessment and Taxation By-law</i> .	Rates 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 Nations Property Assessment and Taxation By-law</i> .
Class 2 - Utilities	0.063116760
Class 6 - Business and Other	0.024486630

Number and types of property classes may vary across jurisdictions.

**CHEMAINUS FIRST NATION
FINANCIAL ADMINISTRATION BY-LAW**

[Effective March 30, 2001]

A BY-LAW to regulate the receipt, management, and expenditure of Chemainus First Nation funds and establish the administrative structure of the Chemainus First Nation, which manages the funds.

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

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

WHEREAS the Chief and Council of the Chemainus First Nation has determined that it is desirable and necessary that a financial management by-law be established for the better administration and accountability of the Chemainus First Nation's business;

The Chemainus First Nation at a duly convened meeting of the Council enacts the following by-law:

1. SHORT TITLE

This by-law shall be known as the *Financial Administration By-law*.

2. DEFINITIONS

“Act” means the *Indian Act* R.S.C. 1985, c.I-5 as amended from time to time.

“Agencies” means any board, committee of the Chemainus First Nation or any corporate body controlled by Chemainus First Nation including a society, non-profit corporation or business corporation.

“Band” means the Chemainus First Nation as a whole.

“Band Administrator” means the employee or contractor appointed as Administrator of the Band on terms set out and approved by Band Council resolution.

“Band Council” or “Council” means the Chief and Council of the Chemainus First Nation duly elected by means of the custom of the Band as approved by the Minister of Indian and Northern Affairs Canada.

“Band Council Resolution” means a motion of Council that has been approved by a majority of a quorum of the Council members at a duly convened meeting and is recorded in the minutes of that meeting and may include a written instrument containing the wording of such motion signed by a quorum of Band Council at such meeting.

“Band Council Meeting” means a duly convened meeting of a quorum of Band council in accordance with the practice of the Band or pursuant to procedures adopted by Band Council Resolution.

“Band Member” means any person who is registered by the Department of Indian and Northern Affairs as a member of Chemainus First Nation in accordance with the band’s membership policies.

“Finance Committee” means a committee appointed by Band Council resolution to plan Band financial programs and budget procedures not inconsistent with procedures outlined in this by-law. It will also review expenditures in accordance with this by-law.

“Capital Projects” or “Capital” means the purchase, construction or major renovation of physical assets of the Band. This includes roads, bridges, utilities, water supply and septic systems, ditches and water spillways, buildings, waste control facilities, land purchase, landscaping and fencing. This does not include purchase, construction or renovation of large physical assets of Band business enterprises. These assets may also be called Band Capital Assets.

“Chemainus First Nation Funds” means all monies belonging to the Chemainus First Nation and includes:

- a) all revenues of Chemainus First Nation;
- b) money borrowed by the Chemainus First Nation;
- c) money received or collected on behalf of the Chemainus First Nation; and
- d) all monies that are received or collected by the Chemainus First Nation pursuant to any agreement or funding arrangement and is to be disbursed for a purpose specified by Council or pursuant to that agreement or funding arrangement.

“Chief” means the Chief of the Chemainus First Nation elected by the means and customs of the Band as approved by the Minister of Indian and Northern Affairs Canada.

“Councillor” means a Councillor of the Chemainus First Nation elected by the means of the custom of the Band as approved by the Minister of Indian and Northern Affairs Canada.

“Financial Manager” means a person employed by the Band Council to review and control Band expenditures. The Financial Manager is a member of the Finance Committee.

“Financial Benefit” or “Personal Gain” means financial, material or any other direct or indirect financial benefit received, or to be received, by an individual beyond the benefits normally provided to the Band or Band Members as a whole.

“Immediate Family” means a common-law or legally married spouse, natural, or adopted children, parent or grandparent, spouse’s parent or grandparent, spouse’s parent or grandparent, sister, brother, half-sister, half-brother or grandchild. It also includes anyone who has lived with a member of Council within three months of assuming his present term of office or during his/her term.

“Minutes” means the duly certified written record of proceedings at all Band Council meetings.

“Reserve” means Reserve #11, 12 and 13 and any other lands held by the Band.

3. COUNCIL OVERALL RESPONSIBILITIES

3.1 Council shall conduct Band business in a manner that ensures sound financial management by carrying out the following duties and responsibilities:

- a) Planning and budgeting for monies and other resources for local services and capital projects;
- b) Overseeing the work of the Band employees through the Band Administrator, and ensuring the Band employees conduct financial matters in accordance with procedures set out in this by-law;
- c) Ensuring there is full financial accountability to Band Members at all times and to funding agencies as required under any agreement with those agencies;
- d) Ensuring that Band employees responsible for maintaining financial records and management of Band programs are qualified for the position to which they are appointed, that they receive adequate training in respect to their duties and become qualified within a reasonable period of time;
- e) Ensuring that records including software, that are kept in the Band Administration Office, as required under this by-law, are kept in a secure safe condition, and are not removed from the Band Administration Office without authority of Band Council;

- f) Setting policies and procedures of the Band to safeguard the resources of the Band and maximize the well-being of the Band Members;
- g) Ensuring that all investments in financial instruments are made in accordance with Treasury Board Guidelines;
- h) Ensuring that the sale of any Band assets is at fair market value.

3.2 Every member of Band Council, in exercising his/her powers and performing his/her function shall:

- a) Act honestly and in good faith and in the best interests of the Band;
- b) Exercise the care, diligence and skill of a reasonably careful person;
- c) Ensuring the Band's annual budget is presented in a written report to the Band Membership in the first quarter of the new fiscal year.

3.3 The Band council shall ensure that in any given fiscal year, the Band's operational budget does not have expenditures exceeding revenues.

4.0 DISCLOSURE OF CONFLICT OF INTEREST

4.1 If a decision is to be made by Band which may result in a member of Band Council, or his immediate family receiving any financial benefit, such member shall make a full and complete disclosure to Band Council of his financial interest at a meeting of Band Council.

4.2 It shall be the duty of the Chief and each Councillor to disclose to Band Council any real or perceived financial interest of any other Councillor.

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

4.4 This conflict of interest disclosure required by subsections 4.1 and 4.2 shall be made:

- a) at the meeting at which the decision is first considered;
- b) if the Chief or Councillor or his immediate family was not aware, at the time of the meeting referred to in the subsection a), going to receive financial benefit from the decision, then at the first meeting after he/she becomes aware of the financial interest;
- c) at the first meeting after the Chief or Councillor becomes aware of the financial interest; or
- d) in writing to Band Council.

4.4 Immediately upon the disclosure set out in this by-law, the Chief or Councillor having a financial interest shall withdraw from the meeting or Council and shall not participate in any discussions or vote concerning the matter.

4.5 The minutes of the Band Council meeting shall record the details of the disclosure made pursuant to this section, including the point of departure and re-entrance of the Chief and/or councillor to the meeting, pursuant to subsection 4.4.

4.6 Every Chief and/or Councillor shall account to the Band for any financial interest made as a result of the decision of Band Council, unless:

- a) the Chief and/or Councillor has disclosed his financial interest as required by this section, and has followed the procedures set out in subsection 4.3 and 4.4; and
- b) the Chief and/or councillor has abstained from voting on the decision.

4.7 No vote shall be taken on a matter in which a Chief and/or Councillor or Councillors have disclosed a financial interest and have withdrawn from the meeting unless the number of the remaining Councillors present constitutes a quorum.

4.8 If a person violates the disclosure provision, Council will shall suspend official from all privileges and benefits of office for a period up to three (3) weeks.

5.0 BAND ADMINISTRATOR'S RESPONSIBILITIES

The Band Administrator, or his designate, under the direct supervision of Council shall be responsible for the following duties set out in this by-law:

5.1 Recording of Council minutes, resolutions, decisions and other proceedings of Council and maintaining these records in an orderly and chronological fashion;

5.2 Keeping books, records and accounts of Council, and Band, in accordance with principles and procedures set out in this by-law;

5.3 Maintaining an orderly filing system in which is kept all minutes of the Band Council meetings, and by-laws, and copies of all vouchers, financial statements, canceled cheques and correspondence relating to the financial business of the Band;

5.4 Receiving, recording and depositing all monies received by the Band and paying out these monies in accordance with principles and procedures set out in this by-law;

5.5 Preparing and presenting to Council a departmental financial management report on a quarterly basis. This report shall include:

- a) Yearly budget of revenues and expenditures;
- b) Cumulative summary of year-to-date revenues and expenditures;
- c) Balance of remaining budget of expenditures and revenues to year end;
- d) Bank balances of all Band bank accounts.

6. ACCOUNTING DEPARTMENT

6.1 The Accounting Department shall maintain an adequate bookkeeping system on a daily basis to record all financial transactions of the Band. This system shall include:

- a) A daily journal for receipts and disbursements;
- b) Accounts receivable journal;
- c) Accounts payables journal;
- d) Payroll records; and
- e) General Ledger.

6.2 The Accounting Department shall prepare a monthly bank reconciliation upon receipt of the bank statement and canceled cheques.

7.0 DEPOSITS, BANKING AND RECEIPTS

7.1 The Band Council, by means of a Band Council Resolution, shall establish all bank accounts in the Band's name in an approved chartered bank, trust company or credit union.

7.2 The Band Council, by Band Council Resolution, shall establish one bank account only for the purposes of day to day financial operations.

8.0 EXPENDITURES

8.1 Expenditures from Band funds may be made by Band Council, if and only if, the necessary funds to pay for such expenditures are budgeted for or have been authorized by Band Council Resolution.

9.0 PAYMENTS AND PROCEDURES

9.1 All payments are to be issued only in accordance with financial policies and procedures. These are to be issued only in accordance with expenditure procedures as established by this by-law or by a Band Council Resolution consistent with this by-law. All expenditures must be accounted for in the month-end and year-end financial statements.

9.2 Band Council shall by Band Council Resolution, authorize four people as signing authorities, two Councillors and the Band Administrator and Financial Manager. One of the Councillors and either the Band Administrator or Financial Manager shall sign all cheques issued in the name of the Band or drawn on the Band's accounts.

9.3 The Band Council resolution made pursuant to section 9.2 shall be deposited at the bank of the Band and shall continue to be in force and effect until replaced by a Band Council resolution made pursuant to this by-law.

10. FINANCE COMMITTEE

10.1 Finance Committee shall consist of two or more members* of Band Council, the Band Administrator, the Financial Manager and one other person appointed (if desired by Council) by Band Council Resolution.

*At least one of these members should not have signing authority.

The Committee shall:

- a) Plan and place financial commitments in order of priority for the ensuing financial year. It shall, in this process, review any long term financial planning programs for both local services and capital programs that have previously been approved by Band Council resolution and set priorities in respect to this plan and/or alternatives suggested by Band council.
- b) Meet as required with Band Council and other Band committees and Band employees to prepare a provisional budget which is to be submitted to Band Council by March 15 of each year.
- c) Keep minutes of Budget Committee meetings and keep them at the Band Administration Office and make them available to Band Council upon request.
- d) Review matters with the Auditor including management letters, internal contracts, and financial statements approved by the Band Council, and
- e) Attend, at the request of Council, to examine or audit various accounts. The terms of reference for this examination or audit function shall be established by Band Council Resolution.

11. INVENTORIES

The Band Council shall maintain an updated inventory for all equipment, buildings, vehicles and other real assets.

12. PROCEDURES FOR LOANS, BORROWING POWERS AND DEBTS

For the purposes of conducting the Band's business, Council may on behalf of the Band, borrow monies from a Chartered Bank, Trust Company, Credit Union or any other accredited lending source under the following conditions:

- a) By Band Council Resolution, Council may obtain credit not exceeding \$1,000,000 to maintain local services and/or capital programs. Prior to obtaining this credit, a repayment plan recommended by the Finance Committee shall be in place;
- b) Any loans over \$1,000,000 made by the Band must have the approval of the Band Membership at a duly convened Band meeting. Approval shall be obtained by the Band Council in the following manner:

- i) Notice to authorize the loan shall be given by Council to all households on the Reserve and Band members who live off the Reserve, that the Band Council wishes to engage in a loan and details of the loan and repayment shall be made part of the notice. A similar notice shall be posted at the Band Administration Office and at one conspicuous place on the Reserve ten (10) days prior to the meetings;
- ii) The notice shall state a time, date and location of a meeting of the Band Membership to authorize the loan;
- iii) Band Council must inform the membership at the meeting of the amount of the loan, its purpose, the cost of the interest and how it will be repaid; and
- iv) The Band Council must hold a vote of members present at the meeting, before proceeding to contract the loan. Fifty-one percent (51%) of the persons present must indicate, by a show of hands, or secret ballot, approval to contract the loan.

13. AUDIT

The Band Council shall have all Band finances audited annually by an independent auditor who is designated as a Chartered Accountant or Certified General Accountant and is a member in good standing with the registered accounting association, which regulates their designation.

14. FISCAL YEAR

The fiscal year begins on April 1 and ends March 31 of the following year.

15. PENALTIES

Any person interfering with the provisions of this by-law or not complying with the provisions of this by-law will be prosecuted under other applicable law not specifically set out under this by-law.

16. AMENDMENTS AND REPEAL

Portions of this by-law may be added to or amended from time to time by Band Council resolution provided that the portion to be amended is repealed and the new wording is added to this by-law.

The amendment shall be forwarded to the Minister of Indian Affairs in the usual manner of by-law approval as set out in section 83 of the Act. Notice of any additions and amendments must be posted for 30 days at the Band Administration Office.

THIS BY-LAW IS HEREBY ENACTED by the Chemainus First Nation Band Council at a duly convened meeting held on the 23rd day of August, 2000.

[Cecil J. Seymour]

Chief

[Robert Daniels]

Councillor

[Charlotte Elliott]

Councillor

[Diane Harris]

Councillor

[Kevin Frenchy]

Councillor

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

[Effective May 30, 2001]

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

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

NOW BE IT 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 *Coldwater Indian Band 2001 Tax Rates By-law*.

2. Pursuant to section 11 of the *Coldwater Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms an integral part of the *2001 Tax Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Coldwater Indian Band Council at a duly convened meeting held on the 17th day of May, 2001.

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

[F. Gordon Antoine]

Chief F. Gordon Antoine

Councillor Harold Aljam

Councillor Harry Spahan

Councillor Jerry Voght

[Laura Antoine]

Councillor Laura Antoine

[Lorraine Moses]

Councillor Lorraine Moses

[S. Ronald Aljam]

Councillor S. Ronald Aljam

SCHEDULE "A"

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

COLUMN 1 Class of Property as prescribed under Schedule II and Section 11 of the <i>Coldwater Property Assessment and Taxation By-law.</i>	COLUMN 2 Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part VII of the <i>Coldwater Property Assessment and Taxation By-law.</i>		
	Local Purposes	B.C. Assessment Authority Levy	Total of all Tax Rates
Class 1 - Residential	8.6283	0.1267	8.7550
Class 2 - Utilities	26.7697	0.6134	27.3831
Class 3 - Unmanaged Forest Land	25.1515	0.8072	25.9587
Class 4 - Major Industry	24.3534	0.7083	25.0617
Class 5 - Light Industry	20.9534	0.3549	21.3083
Class 6 - Business and Other	18.8987	0.3549	19.2536
Class 7 - Managed Forest Land	9.2886	0.4036	9.6922
Class 8 - Recreation Property / Non-Profit Organization	8.3628	0.1413	8.5041
Class 9 - Farm	9.4628	0.1722	9.6350

COLUMBIA LAKE INDIAN BAND
2001 RATES BY-LAW
BY-LAW NO. 2001-TX01

[Effective June 15, 2001]

WHEREAS pursuant to subsection 83(1) of the *Indian Act*, the Council of a Band may make by-laws for the purpose of taxation for local purposes of land, or interest in land including the rights to occupy, possess or use lands within the boundaries of the Reserve and with respect to any matters arising out of or any ancillary to such 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 2001 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 *2001 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by the Council of the Columbia Lake Indian Band at a duly convened meeting held on the [2nd] day of [April] , 2001.

[Gayle Michel]

Chief

[Rosemary Nicholas]

Councillor

[Nelson Phillip]

Councillor

[David Burgoyne]

Councillor

[Samantha Sam]

Councillor

SCHEDULE “A”

The Council of the Columbia Lake 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	9.526187
2. Utility	30.483800
3. Unmanaged Forest	0.00000
4. Major Industry	0.00000
5. Light Industry	0.00000
6. Business/Other	24.053623
7. Managed Forest	0.00000
8. Recreational/Non-Profit	0.00000
9. Farm	0.00000

COOK'S FERRY INDIAN BAND
2000 RATES BY-LAW
BY-LAW NO. 2000-TX01

[Effective December 18, 2000]

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

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

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

1. This by-law may be cited for all purposes as the *Cook's Ferry Indian Band 2000 Rates By-law*.

2. Pursuant to Section 24 of the *Cook's Ferry Indian Band Taxation By-law*, the rates for each class of property shall be in accordance with Schedule "A" that is attached and forms part of the *2000 Rates By-law*.

The council of the Cook's Ferry Indian Band at a duly convened meeting held on the [14th] day of [November] , 2000, hereby enacts this by-law.

 [David Walkem]

Chief

 [Richard Yamelst]

Councillor

 [Pearl Hewitt]

Councillor

 [Jean York]

Councillor

SCHEDULE "A"

The council of the Cook's Ferry Indian Band hereby adopts the following taxation rates for the 2000 taxation year for the following classes of property.

Class of Property	Tax Rate
1. Residential	9.0874
2. Utility	27.2229
3. Unmanaged Forests	0.0000
4. Major Industry	24.8069
5. Light Industry	0.0000
6. Business/Other	0.0000
7. Managed Forests	0.0000
8. Recreational/Non-Profit	0.0000
9. Farm	0.0000

COWICHAN INDIAN BAND
PROPERTY ASSESSMENT AND TAXATION
AMENDMENT BY-LAW NO. 3, 2000

[Effective July 27, 2000]

WHEREAS the Cowichan Indian Band passed the *Property Assessment and Taxation By-law* on April 19, 1994 which was duly approved by the Minister of Indian Affairs and Northern Development pursuant to Section 83 of the *Indian Act*;

AND WHEREAS the Cowichan Indian Band deems it advisable to amend the *Property Assessment and Taxation By-law* in order to comply with the requirements of the agreement entered into with BC Assessments regarding the preparation of the assessment roll;

NOW THEREFORE the Cowichan Indian Band Council enacts as follows:

1. This by-law be enacted as the *Property Assessment and Taxation Amendment By-law No. 3, 2000*.

2. That Section 27 be amended by the addition of the following:

“Section 27(3) give consideration to the application of Bill 13, 1988 Tourist Accommodation (*Assessment Relief Act*);”

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

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Cowichan Indian Band held at the Cowichan Indian Band Administration Office, 5760 Allenby Road, this [18th] day of [April] , 2000.

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

Moved by: [Benedict George] Seconded by: [Dora Wilson]

[Lydia Hwitsum]

Chief

[Louise Underwood]

Councillor

[Delmar Johnnie]

Councillor

[Diane Daniels]

Councillor

[Harvey Alphonse]

Councillor

[Arvid Charlie]

Councillor

[Calvin Swustus]

Councillor

[Andrew Canute]

Councillor

[Benedict George]

Councillor

[Norbert Sylvester]

Councillor

[Ben Joseph]

Councillor

[Lloyd Bob]

Councillor

[Dora Wilson]

Councillor

MINISTER OF FINANCE AND CORPORATE RELATIONS**BILL 13 - 1988****TOURIST ACCOMMODATION****(ASSESSMENT RELIEF) ACT**

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of British Columbia, enacts as follows:

INTERPRETATION**1. In this Act**

“assessed value” means the assessed value determined under the *Assessment Act*;

“designated Act” means the *Assessment Authority Act*, the *British Columbia Transit Act*, the *Education (Interim) Finance Act*, the *Hospital District Act*, the *Islands Trust Act*, the *Municipal Act*, the *Municipal Finance Authority Act*, the *Taxation (Rural Area) Act* or the *Vancouver Charter*;

“eligible property” means land that, with its improvements,

(a) is used to provide overnight accommodation to guests, and

(b) comes within a class of property designated under section 3(a), and includes a campground, recreational vehicle park or trailer park that comes within a class of property designated under that section;

“improvements” has the same meaning as in the *Assessment Act*;

“land” has the same meaning as in the *Assessment Act*;

“strata lot” has the same meaning as in the *Condominium Act*;

“strata plan” has the same meaning as in the *Condominium Act*.

REDUCTION IN ASSESSED VALUE

2.(1) Subject to subsection (2), the assessed value of an eligible property shall, for the purpose of its taxation under a designated Act, be reduced by the lesser of the following amounts:

(a) \$150 000 less 15% of the amount by which the assessed value exceeds \$2 000 000;

(b) 50% of the assessed value.

(2) Where an eligible property is a strata lot that is included in a strata plan, the assessed value of the eligible property shall, for the purpose of its taxation

under a designated Act, be reduced by the amount determined by the following formula:

$$A = B (C/D)$$

where

A = the amount of the reduction under this section:

B = the lesser of the following amounts:

(a) \$150 000 less 15% of the amount by which the total of the assessed values of all the strata lots included in the strata plan that are eligible property, exceeds \$2 000 000;

(b) 50% of the total of the assessed values of all the strata lots in the strata plan that are eligible property:

C = the assessed value of the eligible property;

D = the total of the assessed values of all the strata lots included in the strata plan that are eligible property.

(3) Where the amount determined under subsection (1) or (2) in respect of an eligible property is a negative amount, no change shall be made in the assessed value of the eligible property.

REGULATIONS

3. The Lieutenant Governor in Council may make regulations including regulations

(a) designating as an eligible class of property for the purposes of this Act a class of property prescribed under section 26 of the *Assessment Act*, and

(b) prescribing, with respect to one or more classes of property, the method or order of calculating the amount by which the assessed value of eligible property in that class is reduced under section 2(1) or (2).

COMMENCEMENT

4. This Act comes into force by regulation of the Lieutenant Governor in Council.

KAMLOOPS INDIAN BAND
PROPERTY ASSESSMENT AMENDMENT BY-LAW NO. 00-52

[Effective December 17, 2000]

WHEREAS:

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

AND WHEREAS:

It is necessary to make certain amendments to the aforesaid By-laws, and to adopt a further by-law for the purposes of implementing Kamloops Indian Band's taxation system.

BE IT HEREBY RESOLVED:

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

1. This By-law may be cited as the *Property Assessment Amendment By-law No. 00-52*.

2. Section 18 of the *Property Assessment By-law* is amended by deleting Section 18(E) and replacing it with the following provision:

“**18.(E)** Each member of the Assessment Review Committee shall be paid for his/her services as a member of the Assessment Review Committee for time spent on Board activities, at a rate to be set by Chief and Council by Band Council Resolution.”

APPROVED at a duly convened meeting of the Chief and Council held in Kamloops this [7th] day of [September] , 2000.

[Clarence T. Jules]

Chief Clarence T. Jules

[Anne Doucette]

Councillor

[Russell Casimir]

Councillor

[Jeff Seymour]

Councillor

[Fred Camille]

Councillor

[Clarence Jules]

Councillor

[George Casimir]

Councillor

KAMLOOPS INDIAN BAND
PROPERTY ASSESSMENT AMENDMENT BY-LAW NO. 00-54

[Effective December 20, 2000]

WHEREAS:

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

AND WHEREAS:

It is necessary to make certain amendments to the *Property Assessment By-law*, and to adopt a further by-law for the purposes of implementing Kamloops Indian Band's taxation system.

BE IT HEREBY RESOLVED:

That the Chief and Council of the Kamloops Indian Band enacts the following By-law pursuant to the *Indian Act*, and in particular, Section 83 of the *Indian Act*:

1. This By-law may be cited as the *Property Assessment Amendment By-law No. 00-54*.

2. In Section 2, the definition of "actual value" is amended by deleting it, and substituting the following:

"actual value" means the market value of the fee simple interest in land and improvements as if the interest holder held a fee simple interest located off reserve."

The *Property Assessment By-law* is amended by Approved at a duly convened meeting of the Chief and Council held in Kamloops this 27th day of November, 2000.

[Clarence T. Jules]
Chief Clarence T. Jules

[Clarence Jules]
Councillor

[Russell Casimir]
Councillor

[Fred Camille]
Councillor

[Anne Doucette]
Councillor

[George Casimir]
Councillor

KAMLOOPS INDIAN BAND
PROPERTY TAXATION AND ASSESSMENT AMENDMENT
BY-LAW NO. 00-51

[Effective December 17, 2000]

WHEREAS:

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

AND WHEREAS:

It is necessary to make certain amendments to the aforesaid By-laws, and to adopt a further by-law for the purposes of implementing Kamloops Indian Band's taxation system.

BE IT HEREBY RESOLVED:

That the Chief and Council of the Kamloops Indian Band enacts the following By-law pursuant to the *Indian Act*, and in particular, Section 83 of the *Indian Act*:

1. This By-law may be cited as the *Property Taxation and Assessment Amendment By-law No. 00-51*.

2. The *Property Assessment By-law* is amended by adding the following Section, immediately after Section 30:

“**30.1** After receiving the decision of a court of competent jurisdiction or on any appeal therefrom and from which no further appeal has or can be taken, affecting the assessment roll, the Assessment review Committee shall direct the assessor to make any necessary amendment to the assessment roll in accordance with the decision.”

3. The *Property Assessment By-law* is amended by deleting the current Section 16(A)(1) and replacing it with the following:

“**16.(A)(1)** either deliver, or direct the assessor to deliver, to every person listed in the assessment roll whose real property or interest in real property is assessed, an assessment notice in the prescribed form, and”

4. Section 18(B) of the *Property Taxation By-law* is amended by deleting the word “collection” and replacing it with the word “collector”.

5. The *Property Taxation By-law* is amended by the addition of the following Section, immediately following Section 18:

“**18.1(A)** Council may, at any time after the mailing of tax notices for that year, receive a petition from an interest holder of property, which declares

that an interest holder of property is unable to pay taxes levied against them, for reason of

- (1) undue hardship for the taxpayer by reason of extreme poverty or sickness, or
- (2) other circumstances which amount to undue hardship.

(B) The Request for Remission of Taxes must be received by Council by no later than 60 days after the mailing of a tax notice. No requests received after this date will be considered.

(C) Upon receipt of the Request for remission of taxes, Council, in its sole discretion, may

- (1) reject or approve the application in whole or in part;
- (2) specify conditions to be met by the taxpayer prior to the remission going into effect, and the consequences of the conditions not being met;
- (3) reduce or cancel the taxes, penalties, interest, costs or other charges; or
- (4) extend the time for payment of taxes, penalties, interest, costs or other charges for a specified time.

(D) Decisions made by Council under this section regarding a Request for Remission are final and are not subject to review or appeal.”

6. The *Property Assessment By-law* is amended by deleting Sections 14(E) and (D) and inserting the following provision:

“**14.(E)** Technical, clerical or other changes or corrections shall not be made to the assessment roll by the assessor or anyone pursuant to this section, after the mailing of assessment notices as provided in Section 16, except pursuant to a decision of the Assessment Review Committee.”

7. The *Property Assessment By-law* is amended by deleting Section 15(B) and inserting the following provision:

“**15.(B)** The assessor shall not in a supplementary roll make a change or amendment that would be contrary to a change or amendment in the assessment roll ordered or directed by the Assessment Review Committee or made as a result of a decision of a court of competent jurisdiction.”

8. The *Property Assessment By-law* is amended by deleting Section 31 and inserting the following provision:

“**31.(A)** Forthwith upon receipt of the Decision Roll referred to in subsection 29(B), the Chairman of the Assessment Review Committee shall:

- (1) verify that the Decision Roll correctly shows the decisions of the Committee in all appeals made against property assessments;
- (2) certify the Decision Roll by affixing to it a sworn or affirmed statement verifying that the Decision Roll correctly shows the decisions of the Committee in all appeals; and
- (3) forward the Decision Roll as certified to the taxing authority.”

APPROVED at a duly convened meeting of the Chief and Council held in Kamloops this [7th] day of [September] , 2000.

[Clarence T. Jules]
Chief

[Anne Doucette]
Councillor

[Russell Casimir]
Councillor

[Jeff Seymour]
Councillor

[George Casimir]
Councillor

[Clarence Jules]
Councillor

[Fred Camille]
Councillor

**KWAW KWAW APILT FIRST NATION
RATES BY-LAW
BY-LAW NO. 2001-03**

[Effective June 12, 2001]

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

AND WHEREAS the Council of the Kwaw Kwaw Apilt First Nation (also known as the Kwaw Kwaw Apilt Band) enacted the *Kwaw Kwaw Apilt First Nation Property Assessment and Taxation By-law* on March 21, 1995;

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

1. This by-law may be cited for all purposes as the *Kwaw Kwaw Apilt First Nation 2001 Rates By-law*.

2. Pursuant to Section 3 of the *Kwaw Kwaw Apilt First Nation Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A-1" which is attached, and form part of the *2001 Rates By-law*.

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

[Betty L. Henry]

Chief Betty Henry

[Don Charlie]

Councillor

[Gilbert Joe]

Councillor

SCHEDULE "A-1"

The Council of the Kwaw Kwaw Apilt First Nation hereby adopts the following taxation rates for the 2001 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and Section 3 of the <i>Kwaw Kwaw Apilt First Nation Property Taxation By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the <i>Kwaw Kwaw Apilt First Nation Property Assessment and Taxation By-law</i> .
Class 1 - Residential	11.854
Class 2 - Utilities	62.625
Class 3 - Unmanaged Forest Land	23.708
Class 4 - Major Industry	29.635
Class 5 - Light Industry	24.656
Class 6 - Business and Other	26.287
Class 7 - Managed Forest Land	23.708
Class 8 - Recreational/Non-Profit	8.298
Class 9 - Farm	20.428

LAKAHAHMEN FIRST NATION
2001 RATES BY-LAW
BY-LAW NO. 2001-01

[Effective June 15, 2001]

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

AND WHEREAS the Council of the Lakahahmen First Nation (also known as the Lakahahmen Band) enacted the *Lakahahmen First Nation Property Assessment and Taxation By-law* on February 21, 1995;

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

1. This by-law may be cited for all purposes as the *Lakahahmen First Nation 2001 Rates By-law*.

2. Pursuant to Section 3 of the *Lakahahmen First Nation Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A-1" which is attached, and form part of the *2001 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the [16] day of May, 2001.

[Susan McKamey]
Chief Susan McKamey

[Barb Leggat]
Councillor

[Elizabeth Kelly]
Councillor

[Alice Thompson]
Councillor

SCHEDULE "A-1"

The Council of the Lakahahmen First Nation hereby adopts the following taxation rates for the 2001 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and Section 3 of the <i>Lakahahmen First Nation Property Taxation By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the <i>Lakahahmen First Nation Property Assessment and Taxation By-law</i> .
Class 1 - Residential	7.853
Class 2 - Utilities	28.899
Class 9 - Farm	10.044

**LAKAHAHMEN FIRST NATION
EXEMPTION BY-LAW 1-2001**

[Effective June 15, 2001]

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

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

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

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

APPROVED by the Lakahahmen First Nation, as presented by its duly elected Chief and Council this [16] day of May, 2001.

[Susan McKamey]

Chief Susan McKamey

[Barb Leggat]

Councillor

[Elizabeth Kelly]

Councillor

[Alice Thompson]

Councillor

LAKAHAHMEN FIRST NATION
PROPERTY TAXATION AND ASSESSMENT BY-LAWS
AMENDMENT BY-LAW NO. 2000-03

[Effective February 24, 2001]

WHEREAS in 1995 the *Lakahahmen First Nation Taxation and Assessment By-laws* were passed and approved by the Minister of Indian Affairs pursuant to Section 83 of the *Indian Act*; and

WHEREAS it is necessary to make certain amendments to the *Property Taxation and Assessment By-laws* for the purposes of implementing the Lakahahmen First Nation's taxation system;

THEREFORE BE IT RESOLVED that the Chief and Council of the Lakahahmen First Nation enacts the following amendment by-law for the purpose of land and property assessment and taxation pursuant to the *Indian Act*, and in particular section 83(1) thereof:

1. This by-law may be cited as the *Property Taxation and Assessment By-laws Amendment By-law No. 2000-03*.

2. The *Property Taxation and Assessment By-laws* are amended by changing the

“DEFINITIONS 2.1 In this By-law: “actual value” means the market value of any land, interest in land or improvement within the assessment area;” to read

“DEFINITIONS 2.1 in this By-law: “actual value” means the market value of the fee simple interest in land and improvements as if the interest holder held a fee simple interest located off reserve;”

APPROVED by the Chief and Council at a duly convened meeting this [20] day of December, 2000.

[Susan McKamey]

Chief Susan McKamey

[Elizabeth Kelly]

Councillor

[Alice Thompson]

Councillor

**LHEIDLI T'ENNEH FIRST NATION
LAND CODE**

[Effective December 1, 2000]

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PREAMBLE

WHEREAS the Lheidli T'enneh aspire to move ahead as an organized, highly-motivated, determined and self-reliant nation;

AND WHEREAS the Lheidli T'enneh are proud, united people whose purpose is to establish a future that will ensure a high quality of life while flourishing with the environment;

AND WHEREAS Lheidli T'enneh traditions and cultural beliefs are the driving force of our success and destiny;

AND WHEREAS the Lheidli T'enneh First Nation has entered into the *Framework Agreement on First Nation Land Management* with Canada on February 12, 1996, as amended, and as ratified on behalf of the Government of Canada by the *First Nations Land Management Act*, S.C. 1999, c. 24;

NOW THEREFORE this *Lheidli T'enneh First Nation Land Code* is hereby enacted as the fundamental land law of the Lheidli T'enneh First Nation.

PART 1

PRELIMINARY MATTERS

1. Title

Title

1.1 The title of this enactment is the *Lheidli T'enneh First Nation Land Code*.

2. Interpretation

Definitions

2.1 The following definitions apply in this *Land Code*:

“Common-law Marriage” means a man and woman not married to each other, who have lived together as husband and wife for a period of not less than one year;

“Community Land” means any First Nation Land in which all Members have a common interest;

“Council” means the Chief and Councilors of the First Nation or any successor elected government of the Lheidli T'enneh First Nation;

“Eligible Voter” means, for the purpose of voting in respect of land matters under this *Land Code*, a Member who has attained the age of 18 years on or before the day of the vote;

“Extended Family”, in respect of a person, means the person’s Immediate Relatives, grandparent, uncle, aunt, cousin or grandchild;

“First Nation” means the Lheidli T'enneh First Nation;

“First Nation Land” means any portion of a First Nation reserve that is subject to this *Land Code*;

“First Nations Land Register” means the register maintained by the Department of Indian Affairs and Northern Development under the *Framework Agreement*;

“*Framework Agreement*” means the *Framework Agreement on First Nation Land Management* entered into between the Minister of Indian Affairs and Northern Development and fourteen First Nations, including the Lheidli T’enneh First Nation, on February 12, 1996, as amended;

“Immediate Relatives”, in respect of a person, means the person’s parent, sister, brother, child or Spouse;

“Lands Authority” means the Lands Authority established under this *Land Code*;

“Law” means a Law enacted pursuant to this *Land Code*;

“Lheidli T’enneh Land Register” means the register maintained by the First Nation under section 29.1;

“Meeting of Members” means a meeting under Part 3 of this *Land Code*;

“Member” means a person whose name appears on the Lheidli T’enneh First Nation Band Membership List;

“Panel” means the Dispute Resolution Panel established under section 40.1 of this *Land Code*;

“Ratification Vote” means a vote under section 14 of this *Land Code*;

“Resolution” means a Resolution of Council enacted under this *Land Code*;

“Spouse” means a person who is married to another, whether by a traditional, religious or civil ceremony, and includes a spouse by Common-law Marriage; and

“Transfer Agreement” means the Individual First Nation Agreement made between the First Nation and Her Majesty in right of Canada in accordance with section 6.1 of the *Framework Agreement*, dated August 25, 2000.

Paramourncy

2.2 If there is an inconsistency or conflict between this *Land Code* and any other enactment of the First Nation, this *Land Code* prevails to the extent of the inconsistency.

Culture and traditions

2.3 The structures, organizations and procedures established by or under this *Land Code* shall be interpreted in accordance with the culture, traditions and customs of the First Nation, unless otherwise provided.

Non-abrogation **2.4** This *Land Code* does not abrogate or derogate from any Aboriginal, treaty or other rights or freedoms that pertain now or in the future to the First Nation or its Members.

Fair interpretation **2.5** This *Land Code* shall be interpreted in a fair, large and liberal manner.

Fiduciary Relationship **2.6** This *Land Code* does not abrogate the fiduciary relationship between Her Majesty the Queen in Right of Canada, the First Nation and its Members.

Lands and interests affected **2.7** A reference to “land” in this *Land Code* means all rights and resources in and of the land, and includes:

(a) the water, beds underlying water, riparian rights, and renewable and non-renewable natural resources in and of that land, to the extent that these are under the jurisdiction of Canada or the First Nation; and

(b) all the interests and licenses granted to the First Nation by Her Majesty in right of Canada listed in the Transfer Agreement.

3. Authority to Govern

Origin of authority **3.1** By enacting this *Land Code* the First Nation is giving effect to its aboriginal title to that portion of its territories comprised of First Nation Land.

Flow of authority **3.2** The authority of the First Nation to govern its lands and resources flows from its aboriginal title and inherent right of self-government.

4. Purpose

Purpose **4.1** The purpose of this *Land Code* is to set out the principles and administrative structures that apply to First Nation Land and by which the First Nation will exercise authority over those lands.

Ratification **4.2** The *Framework Agreement* is ratified and confirmed by the First Nation when this *Land Code* takes effect.

5. Description of First Nation Land

First Nation Land **5.1** The First Nation Land that is subject to this *Land Code* is:

(a) Shelley Indian Reserve #2, Indian Land Registry No. 07477, Cariboo Land District;

(b) Clesbaoneecheck Indian Reserve #3; Indian Land Registry No. 07478, Cariboo Land District; and

(c) Salaquo Indian Reserve #4, Indian Land Registry No. 07479, Cariboo Land District.

Excluded Lands

5.2 Notwithstanding section 5.1, the land described as follows is excluded from the application of this *Land Code* and may only be included after it is cleaned up and a full environmental assessment declares it to be free of environmental hazard and safe for community or other use, or it is designated as a reserve, as the case may be:

Fort George Cemetery, Indian Land Registry No. 07476, Cariboo Land District, Lot 343, Block Z within the City of Prince George.

Additional lands

5.3 The following lands may be made subject to this *Land Code* if they are, or become, reserve lands and the following conditions are met:

(a) any lands owned jointly by the First Nation and another First Nation, when both First Nations agree upon a joint management scheme for those lands; and

(b) any land or interest acquired by the First Nation after this *Land Code* takes effect, whether by land claim, purchase or other process, when an environmental audit declares it free of environmental hazard and safe for community use.

Land exchange

5.4 For greater certainty, section 5.3 does not apply to land acquired by land exchange in accordance with section 17.

Inclusion of land or interest

5.5 When the relevant conditions in sections 5.2 and 5.3 are met, Council shall call a Meeting of Members under section 11(b) and, after receiving their input, may by enacting a Law declare the land or interest to be subject to this *Land Code*.

PART 2

FIRST NATION LEGISLATION

6. Law-Making Powers

Council may make Laws

6.1 Council may, in accordance with this *Land Code*, make Laws respecting:

(a) the development, conservation, protection, management, use and possession of First Nation Land;

- (b) interests and licenses in relation to First Nation Lands; and
- (c) any matter necessary or ancillary to Laws respecting First Nation Land.

Examples of Laws

6.2 For greater certainty, Council may make Laws including, but not limited to:

- (a) regulation, control and prohibition of zoning, land and land development;
- (b) creation, regulation and prohibition of interests and licenses in relation to First Nation Land;
- (c) environmental assessment and protection;
- (d) provision of local services in relation to First Nation Land and the imposition of equitable user charges;
- (e) enforcement of First Nation Laws; and
- (f) provision of services for the resolution, outside the courts, of disputes in relation to First Nation Land.

7. Law-Making Procedure

Introduction of Laws

7.1 A proposed Law may be introduced at a duly convened meeting of Council by:

- (a) the Chief;
- (b) a Councilor; or
- (c) a representative of the Lands Authority.

Tabling and posting of proposed Laws

7.2 Before a proposed Law may be enacted by Council, the proposed Law shall be:

- (a) tabled at a meeting of Council held at least 28 days before the Law is to be enacted;
- (b) deposited with the Chair of the Lands Authority at least 21 days before the Law is to be enacted; and
- (c) posted in public places on First Nation Land at least 21 days before the Law is to be enacted.

Urgent matters

7.3 Council may enact a Law without the preliminary steps required under section 7.2, if Council is of the opinion that the Law is needed urgently to protect First Nation Land or Members.

7.4 A Law enacted under section 7.3 expires 28 days after its enactment unless it is re-enacted in accordance with section 7.2.

Approval of
Law by Council

7.5 A Law is enacted if it is approved by a majority of Council at a meeting of Council open to the Members.

Certification
of Laws

7.6 The original copy of any Law or Resolution concerning First Nation Land shall be signed by a quorum of Council present at the meeting at which it was enacted.

8. Publication of Laws

Publication

8.1 All Laws shall be published in the minutes of Council.

Posting Laws

8.2 Within 7 days after a Law has been enacted, Council shall post a copy of the Law in the administrative offices of the First Nation.

Registry of Laws

8.3 Council shall cause to be kept, at the administrative offices of the First Nation, a register of the original copy of all Laws and Resolutions, including Laws and Resolutions that have been repealed or are no longer in force.

Copies for
any person

8.4 Any person may obtain a copy of a Law or Resolution on payment of such reasonable fee as may be set by Council or a body designated by Council.

9. Commencement of Laws

Laws taking
effect

9.1 A Law enacted by Council takes effect on the date of its enactment or such later date as may be specified by the Law.

PART 3

COMMUNITY APPROVALS

10. Rights of Eligible Voters

Rights of
eligible voters

10.1 Every Eligible Voter is eligible to vote at a Meeting of Members and at a Ratification Vote.

11. Community Input

Prior meeting
of Members

11.1 Council shall convene a Meeting of Members to receive their input prior to the introduction of a Law:

- (a) respecting a community plan or subdivision plan;
- (b) declaring land or an interest referred to in section 5.2 or 5.3 to be subject to this *Land Code*;

- (c) affecting a heritage site or an environmentally sensitive property;
- (d) respecting environmental assessment;
- (e) respecting the transfer or assignment of interests in land;
- (f) respecting spousal property under section 39;
- (g) respecting the rate and criteria for the payment of fees or rent for land; and
- (h) respecting any other matter or class of matters that Council, by Resolution, declares to be subject to this section.

Process to Implement Laws

11.2 Subject to section 39, Council shall, in consultation with the Lands Authority and within a reasonable time after this *Land Code* takes effect, establish a community process to develop and implement the Laws referred to in section 11.1.

12. Community Approval at a Meeting of Members

Community approval by meeting

12.1 Community approval at a Meeting of Members must be obtained for the following:

- (a) subject to section 16, any land use plan or amendment to a land use plan;
- (b) any grant or disposition of an interest or license in First Nation Land;
- (c) any renewal of a grant or disposition of an interest or license in First Nation Land;
- (d) any grant or disposition of any natural resources on First Nation Land;
- (e) a charge or mortgage of a leasehold interest;
- (f) any Law enacted under section 39;
- (g) any amendment to this *Land Code*; and
- (h) any Law or class of Law that Council, by Resolution, declares to be subject to this section.

13. Procedure at a Meeting of Members

Voting

13.1 Decisions at a Meeting of Members shall be made by a majority vote of the Eligible Voters present at the meeting.

Notice of meeting	<p>13.2 Council shall give written notice of a Meeting of Members that:</p> <ul style="list-style-type: none"> (a) specifies the date, time and place of the meeting; and (b) contains a brief description of the matters to be discussed and decided on at the meeting.
Manner of notice	<p>13.3 Written notice of a Meeting of Members shall be given to the Members by:</p> <ul style="list-style-type: none"> (a) posting the notice in public places on First Nation Land at least 21 days before the meeting; (b) mailing the notice to Members; (c) publishing the notice in a community newsletter or local newspaper at least ten working days before the meeting; and (d) such additional methods as Council may consider appropriate in the circumstances.
Who may attend	<p>13.4 A Member may attend a Meeting of Members.</p> <p>13.5 A person other than a Member may attend a Meeting of Members only with permission of Council.</p>
Quorum	<p>13.6 The quorum for a Meeting of Members under this <i>Land Code</i> is twenty-five percent of the Eligible Voters.</p>
Other meetings	<p>13.7 Council may schedule more than one Meeting of Members to discuss and decide a matter that requires a Meeting of Members.</p>
Other Laws	<p>13.8 Subject to sections 13.1 through 13.7, Council may make Laws respecting Meetings of Members.</p>
<p>14. Ratification Votes</p>	
Community approval by Ratification Vote	<p>14.1 Community approval by a Ratification Vote must be obtained for the following:</p> <ul style="list-style-type: none"> (a) any development on a heritage site designated in a land use plan; (b) any voluntary exchange of First Nation Land; (c) any amendment to the Transfer Agreement that reduces the amount of funding provided by Canada; and (d) any Law or class of Law that Council, by Resolution, declares to be subject to this section.

Transfer Agreement with Canada

14.2 For greater certainty, an amendment to, or renewal of, the Transfer Agreement does not require community approval by a Ratification Vote unless the amendment or renewal reduces the amount of funding provided by Canada.

Ratification Process

14.3 Any Ratification Vote required under this *Land Code* shall be conducted in substantially the same manner as the *Lheidli T'enneh First Nation Community Ratification Process* which was used to ratify this *Land Code*.

No verifier

14.4 A verifier is not required in a Ratification Vote.

Minimum requirements for approval

14.5 A matter shall be considered approved by a Ratification Vote if a majority of the Eligible Voters participate in the vote and at least a majority of the participating voters cast a vote in favour of the matter.

PART 4

PROTECTION OF LAND

15. Expropriation

Rights and interest that may be expropriated

15.1 An interest or license in First Nation Land or in any building or other structure on such land may only be expropriated by the First Nation in accordance with the *Framework Agreement* and any Law enacted in accordance with section 15.3.

Community purposes

15.2 A community expropriation may only be made for a necessary community purpose or works of the First Nation, including but not limited to a fire hall, sewage or water treatment facility, community center, public works, road, school, day-care facility, hospital, health-care facility and retirement homes.

Expropriation Laws

15.3 Before proceeding to make a community expropriation in accordance with this *Land Code*, Council shall enact a Law respecting the rights and procedures for community expropriations, including provisions respecting:

- (a) the taking of possession of the interest or license;
- (b) transfer of the interest or license;
- (c) notice of expropriation and service of the notice of expropriation;
- (d) entitlement to compensation;
- (e) determination of the amount of compensation; and

(f) the method of payment of compensation.

Public report

15.4 Before the First Nation expropriates an interest or license, it shall make a public report on the reasons for the expropriation.

Rights that may not be expropriated

15.5 An interest of Her Majesty the Queen in right of Canada, or an interest previously expropriated under section 35 of the *Indian Act*, is not subject to expropriation by the First Nation.

Acquisition by mutual agreement

15.6 The right of the First Nation to expropriate can be exercised only after a good faith effort to acquire, by mutual agreement, the interest or license in First Nation Land.

Community approval

15.7 An expropriation of a Member's interest has no effect unless the proposed expropriation first receives community approval by Ratification Vote.

Compensation for rights and interests

15.8 The First Nation shall, in accordance with its Laws and the *Framework Agreement*:

(a) serve reasonable notice of the expropriation on each affected holder of the interest or license to be expropriated; and

(b) pay fair and reasonable compensation to the holder of the interest or license being expropriated.

Compensation calculations

15.9 The total value of the compensation under section 15.8(b) shall be based on:

(a) the fair market value of the interest or license being expropriated;

(b) the replacement value of any improvement to the land being expropriated;

(c) the damages attributable to any disturbance; and

(d) damages for any reduction in the value of a remaining interest.

Market value

15.10 The fair market value of an expropriated interest or license is equal to the amount that would have been paid for the interest or license if it had been sold on First Nation Land by a willing seller to a willing buyer.

Neutral evaluation to resolve disputes

15.11 The resolution of disputes concerning the right of the First Nation to expropriate shall be determined by neutral evaluation in the same manner as provided in Part IX of the *Framework*

Agreement, and the 60 day period referred to in clause 32.6 of the *Framework Agreement* shall be applied, as appropriate in the circumstances, by the neutral evaluator.

Arbitration to resolve disputes

15.12 The Resolution of the following disputes shall be determined by arbitration in the same manner as provided in Part IX of the *Framework Agreement*:

- (a) disputes concerning the right of the holder of an expropriated interest or license to compensation; and
- (b) disputes concerning the amount of compensation.

16. Heritage Sites

Community approval

16.1 No amendment may be made to a land use plan to delete a heritage site designated under that plan unless the amendment receives community approval by a Ratification Vote.

17. Voluntary Land Exchanges and Protections

Conditions for a land exchange

17.1 The First Nation may agree with another party to exchange a parcel of First Nation Land for a parcel of land from that other party in accordance with this *Land Code* and the *Framework Agreement*.

No effect

17.2 A land exchange is of no effect unless it receives community approval by a Ratification Vote under section 14.1(b).

Land to be received

17.3 No land exchange may be agreed to unless the land to be received by the First Nation in the exchange:

- (a) is of equal or greater area than the First Nation Land to be exchanged;
- (b) is at least comparable to the appraised value of the First Nation Land; and
- (c) becomes a reserve and First Nation Land subject to this *Land Code*.

Negotiators

17.4 Any person who negotiates a land exchange agreement on behalf of the First Nation must be designated by Resolution.

Additional land

17.5 The First Nation may receive other compensation, such as money or other land in addition to the land referred to in section 17.3, and any other land may be held by the First Nation in fee simple or other manner.

Federal consent

17.6 Before the First Nation concludes a land exchange agreement, it must receive a written statement from Canada stating that Her Majesty in right of Canada:

- (a) consents to set apart as a reserve the land to be received in exchange, as of the date of the land exchange or such later date as Council may specify by Resolution; and
- (b) consents to the manner and form of the exchange as set out in the exchange agreement.

Community notice

17.7 At such time as negotiation of a land exchange agreement is concluded, and at least 21 days before the Ratification Vote provided in section 17.2, Council or the Lands Authority shall provide the following information to the Members:

- (a) a description of the First Nation Land to be exchanged;
- (b) a description of the land to be received by the First Nation;
- (c) a description of any other compensation to be exchanged;
- (d) a report of a certified land appraiser stating that the conditions in sections 17.3(a) and (b) have been met;
- (e) a copy of the exchange agreement; and
- (f) a copy of the statement referred to in section 17.6.

Process of land exchange

17.8 A land exchange agreement shall provide that:

- (a) the other party to the exchange must transfer to Canada the title to the land which is to be set apart as a reserve;
- (b) Council must pass a Resolution authorizing Canada to transfer title to the First Nation Land being exchanged, in accordance with the land exchange agreement; and
- (c) a copy of the instruments transferring title to the relevant parcels of land must be registered in the First Nation Lands Register.

PART 5

ACCOUNTABILITY

18. Conflict of Interest

Application of rules

18.1 The rules in section 18.2 apply to the following persons:

- (a) each member of Council who is dealing with any matter before Council that is related to First Nation Land;
- (b) each person who is an employee of the First Nation dealing with any matter that is related to First Nation Land; and
- (c) each person who is a member of a board, committee or other body of the First Nation dealing with any matter that is related to First Nation Land.

Duty to report and abstain

18.2 If there is any interest, financial or otherwise, in the matter being dealt with that might involve the person or his or her Immediate Relatives, that person shall:

- (a) disclose the interest to the Council, board, committee or other body as the case may be;
- (b) take no part in any deliberations on that matter; and
- (c) not vote on that matter.

Common interests

18.3 Section 18.2 does not apply to any interest that is held by a Member in common with every other Member.

Meeting of Eligible Voters

18.4 If Council is unable to vote on a proposed Law or Resolution due to a conflict of interest, Council may refer the matter to a Meeting of Members and, if a quorum of Eligible Voters is present, a majority of the Eligible Voters present at the meeting may enact the Law or Resolution.

Inability to act

18.5 If a board, committee or other body is unable to act due to a conflict of interest, the matter shall be referred to Council.

Specific Conflict Situations

18.6 Not more than two members from the same Extended Family may be members of a board, committee or other body dealing with any matter that is related to First Nation Land.

18.7 For greater certainty, section 18.6 does not apply to Council.

Disputes

18.8 Questions about whether a breach of this section has occurred may be referred to the Panel.

Other Laws

18.9 Council may enact such further Laws as may be necessary to implement this section.

19. Financial Management

- Application **19.1** This section and sections 20, 21, 22 and 23 apply only to matters relating to First Nation Land.
- Establishment of bank accounts **19.2** Council shall maintain one or more financial accounts in a financial institution and shall deposit in those accounts:
- (a) transfer payments received from Canada for the management and administration of First Nation Land;
 - (b) moneys received by the First Nation from the grant or disposition of any interests or licenses in First Nation Land;
 - (c) all fees, fines, charges and levies collected under a Law or land Resolution;
 - (d) all capital and revenue moneys received from Canada from the grant or disposition of any interests and licenses in First Nation Land; and
 - (e) any other land revenue received by the First Nation.
- Signing officers **19.3** Council shall authorize at least three persons, one of whom shall be a member of Council, one of whom shall be a member of the Lands Authority and one of whom may be a person employed as Land Manager to sign cheques and other bills of exchange or transfer drawn on the accounts referred to in section 19.2.
- Two signatures **19.4** A cheque or other bill of exchange or transfer drawn on an account referred to in section 19.2 must be signed by two signing officers.
- Fiscal year **19.5** The fiscal year of the First Nation shall begin on April 1 of each year and end on March 31 of the following year.
- Adoption of budget **19.6** Council shall, by Resolution, prior to the beginning of each fiscal year, adopt a land management budget for that fiscal year and may, if Council deems it necessary in the course of the fiscal year, adopt supplementary budgets for that fiscal year.
- 19.7** Prior to adopting a budget referred to in section 19.7, Council shall consult with the Lands Authority.
- Procedure **19.8** After adopting a land management budget or supplementary budget, Council shall, without undue delay:
- (a) explain the budget or supplementary budget to the Members at a community meeting or Meeting of Members; and

(b) make a copy of the budget or supplementary budget available at the administrative offices of the First Nation for inspection by Members.

If no budget

19.9 If Council fails to adopt a land management budget for a fiscal year prior to the beginning of that fiscal year, the budget and any supplementary budgets of the previous fiscal year shall apply until a new budget is adopted.

Budget rules

19.10 Council may make rules respecting the preparation and implementation of land management budgets.

Expenditures

19.11 Council may not expend moneys related to land or commit itself, by contract or otherwise, to expend moneys related to land unless the expenditure is authorized by or under a Law or an approved budget.

Other Laws and policies

19.12 Council may enact such further Laws or adopt such further policies as may be necessary to implement this section.

20. Financial Records

Financial records

20.1 The First Nation shall keep financial records in accordance with generally accepted accounting principles.

Offences

20.2 A person is guilty of an offence if that person:

- (a) impedes or obstructs anyone from exercising their right to inspect the financial records of the First Nation; or
- (b) has control of the financial records of the First Nation and fails to give all reasonable assistance to anyone exercising their right to inspect those financial records.

Preparation of financial statement

20.3 Within 90 days after the end of each fiscal year, Council on behalf of the Lheidli T'enneh First Nation shall prepare a financial statement in comparative form, containing at a minimum:

- (a) a balance sheet;
- (b) a statement of revenues and expenditures and a comparison of these with the amounts stated in the land management budget and any supplementary budget; and
- (c) any other information necessary for a fair presentation of the financial position of Lheidli T'enneh First Nation.

Consolidated accounts

20.4 The accounting, auditing and reporting requirements of this *Land Code* may be consolidated with, other accounts, audits and reports of Lheidli T'enneh First Nation.

21. Audit

Appointment
of auditor

21.1 For each fiscal year, a duly accredited auditor shall be appointed to audit the financial records of the First Nation.

Holding office

21.2 The auditor appointed under this section shall hold office until reappointed or replaced.

Vacancy in
office

21.3 Where a vacancy occurs during the term of an auditor, Council shall, without delay, appoint a new auditor for the remainder of the former auditor's term.

Remuneration

21.4 The auditor's remuneration shall be fixed by Council.

Duty of auditor

21.5 The auditor shall, within 120 days after the end of the First Nation's fiscal year, prepare and submit to Council, an audit report on the First Nation's financial statement, stating whether, in the opinion of the auditor, the financial statement presents fairly the financial position of the First Nation in accordance with generally accepted accounting principles applied on a basis consistent with that applied in the previous fiscal year.

Access to
records

21.6 In order to prepare the report on the First Nation's financial statement, the auditor may at all reasonable times inspect any financial records of Lheidli T'enneh First Nation and the financial records of any person or body who is authorized to administer land-related money on behalf of the First Nation.

Explanation of
auditors report

21.7 Council shall present the auditor's report to the Members at a Meeting of Members.

21.8 Nothing precludes an auditor appointed for other First Nation audits from being appointed under section 21.1.

22. Annual Report

Publish annual
report

22.1 Council shall, within 30 days of receiving an audit report under section 21.5, prepare and table with the Lands Authority, an annual report on First Nation Land management which includes:

- (a) an annual review of land management activities;
- (b) a copy and explanation of the audit report as it applies to First Nation Lands; and
- (c) such other matters as may be determined by Council or the Lands Authority.

23. Access to Information

Access

23.1 Any person may, during normal business hours at the main administration office of the First Nation, have reasonable access to the register of Laws.

Copies for Members

23.2 Any Member may, during normal business hours at the main administration office of the First Nation, upon payment of any reasonable fee set by Resolution, obtain a copy of the auditor's report, annual report on First Nation Land management, budget or supplementary budget.

PART 6

LAND ADMINISTRATION

24. Lands Authority

Lands Authority established

24.1 A Lands Authority is hereby established to:

- (a) assist with the development of the land administration system;
- (b) advise Council and its staff on matters respecting First Nation Land;
- (c) recommend to Council Laws, Resolutions, policies and procedures respecting First Nation Land;
- (d) hold regular and special meetings of Members to discuss land issues and make recommendations to Council on the resolution of these land issues;
- (e) to assist in the flow of information on land issues between Members and Council; and
- (f) oversee community approvals under this *Land Code*.

Development of land related rules and procedures

24.2 Within a reasonable time after this *Land Code* takes effect, Council shall, in consultation with the community and the Lands Authority, establish rules and procedures that address the following matters:

- (a) the process and criteria for granting interests in First Nation Land;
- (b) the process and criteria for appeal from a decision to grant or refuse to grant interests in First Nation Land;
- (c) environmental protection and assessment in relation to First Nation Land;

- (d) resolution of disputes in relation to First Nation Land;
- (e) land use planning and zoning; and
- (f) section 39 respecting spousal separation, including whether any change should be made to the policy upon which that section is based.

Implementation
of policies

24.3 Rules and procedures developed in accordance with section 24.2 shall be considered by Council for implementation as Laws, policies or amendments to this *Land Code*.

Internal
procedures

24.4 The Lands Authority may establish rules and procedures for the conduct of its meetings and general affairs, provided that any such rules and procedures are not inconsistent with any rules and procedures established by Council.

25. Membership of the Lands Authority

Composition

25.1 The Lands Authority shall be composed of an uneven number of no less than five and no more than seven Members, all of whom must be Eligible Voters.

Eligibility to
be nominated
as a Lands
Authority
Member

25.2 Any Eligible Voter, whether resident on or off First Nation Land, is eligible for appointment or election to the Lands Authority, except for the following:

- (a) any Eligible Voter convicted of an offence that was prosecuted by way of indictment;
- (b) any undischarged bankrupt; and
- (c) any Eligible Voter convicted of a corrupt practice in connection with an election, including accepting a bribe, dishonesty or wrongful conduct.

Selection of Lands
Committee
Members

25.3 The members of the Lands Authority are to be selected as follows:

- (a) one member of Council appointed by Council; and
- (b) the remaining members elected by Eligible Voters.

Term of office

25.4 The term of office of a member of the Lands Authority elected under this *Land Code* shall not exceed four years, but nothing precludes such member from being elected for further terms.

25.5 The appointment under section 25.3(a) shall be made as soon as practicable after an election of Council.

Staggered
terms

25.6 In the first election held under this *Land Code*:

- (1) the one half of the number of elected members of the Lands Authority with the highest and sequentially next highest number of votes shall hold office for a term commencing at midnight of the election date and terminating at midnight four years following the election date or upon being replaced in a subsequent election, whichever occurs first; and
- (2) the remaining one half of the number of elected members of the Lands Authority shall hold office for a term commencing at midnight of the election date and terminating at midnight two years following the election date or upon being replaced in office in a subsequent election, whichever occurs first.

25.7 Thereafter the elected members of the Lands Authority will hold office for a term commencing at midnight on the date of their election and terminating at midnight four years following that date, or upon being replaced in office in a subsequent election, whichever occurs first.

Election Law

25.8 Council shall enact a Law to establish the procedure for the Lands Authority election, including such additional transitional rules as may be necessary for the members of the first Lands Authority.

25.9 An election for members of the Lands Authority shall be held no more than 14 days after an election of Council.

Vacancy
on Lands
Committee

25.10 The office of a member of the Lands Authority becomes vacant if the member, while holding office:

- (a) is or becomes ineligible to hold office under section 25.2;
- (b) ceases to be a Member because of a transfer of membership from the First Nation;
- (c) is absent for three consecutive meetings of the Lands Authority for a reason other than illness or incapacity without being authorized to be absent by the Lands Authority; or
- (d) the member of the Lands Authority appointed under section 25.3(a) ceases to be a member of Council.

Vacancy in term

25.11 Where the office of a member of the Lands Authority becomes vacant more than 90 days before the date when another election would ordinarily be held or appointment would be made, a special election may be held or appointment made in accordance with this *Land Code* to fill the vacancy.

Balance of
term of office

25.12 The term of a member of the Lands Authority appointed or elected to fill a vacancy under section 25.10 is the balance of the term in respect of which the vacancy occurred.

26. Chair of the Lands Authority

Chair

26.1 The member of Council who is appointed under section 25.3(a) shall be the Chair of the Lands Authority.

Alternate Chair

26.2 If the Chair is unable to perform the functions of office, the Lands Authority shall appoint another member of the Lands Authority to act as the Chair, subject to confirmation by Council.

Duties of
the Chair

26.3 The duties of the Chair are to:

- (a) chair meetings of the Lands Authority;
- (b) ensure the preparation of financial statements relating to all activities of the Lands Authority, including any applicable revenues and expenditures concerning First Nation Lands;
- (c) table any Lands Authority financial statements with Council;
- (d) report to the First Nation on the activities of the Lands Authority;
- (e) ensure the audited annual financial statements are presented under section 21.7; and
- (f) perform such other duties as the Lands Authority may reasonably prescribe.

27. Revenue From Lands

Determination
of fees and rent

27.1 The Lands Authority, shall subject to the approval of Council, establish a process for determining:

- (a) fees and rent for interests and licenses in First Nation Land;
- (b) fees for services provided in relation to any First Nation Land and compliance with this *Land Code*; and
- (c) standards and qualifications for employees and contractors hired for purposes of implementing and administering this *Land Code*.

Consideration
of obligation

27.2 Subject to section 19.2, the Lands Authority shall recommend to Council processes and criteria for managing the First Nation's obligations in relation to revenue from lands.

28. First Nations Lands Register

Duplicate Register

28.1 Council shall ensure that a duplicate copy of the following instruments is deposited in the First Nations Land Register:

- (a) any grant of an interest or license in First Nation Land;
- (b) any transfer or assignment of an interest in First Nation Land;
- (c) every land use plan, subdivision plan or resource use plan; and
- (d) this *Land Code* and any amendment to this *Land Code*.

29. Registration of Interests and Licenses

Duty to maintain

29.1 Council shall maintain a Lheidli T'enneh Land Register in the same form and with the same content as the First Nations Land Register.

Enforcement of interests and licenses

29.2 An interest or license in First Nation Land created or granted after this *Land Code* takes effect is not enforceable unless it is registered in the Lheidli T'enneh Lands Register.

Duty to deposit

29.3 Council shall ensure that an original copy of the following instruments is deposited in the Lheidli T'enneh Land Register:

- (a) any grant of an interest or license in First Nation Land;
- (b) any transfer or assignment of an interest in First Nation Land;
- (c) every land use plan, subdivision plan or resource use plan; and
- (d) this *Land Code* and any amendment to this *Land Code*.

29.4 Every person who receives an interest or license in First Nation Land from a Member shall deposit an original copy of the relevant instrument in the Lheidli T'enneh Lands Register.

Registration of consent or approval

29.5 No instrument that requires the consent of Council, or community approval, may be registered unless a certified copy of the document that records the consent or approval is attached.

PART 7

INTERESTS AND LICENSES IN LAND

30. Limits on Interests and Licenses

All dispositions
in writing

30.1 An interest in, or license to use, First Nation Land may only be created, granted, disposed of, assigned or transferred by a written document issued in accordance with this *Land Code*.

Standards

30.2 Council may, after full and fair consideration of any recommendations made in accordance with section 24.2, establish mandatory standards, criteria and forms for interests and licenses in First Nation Land.

Improper
transactions
void

30.3 A deed, lease, contract, instrument, document or agreement of any kind, whether written or oral, by which the First Nation, a Member or any other person purports to grant, dispose of, transfer or assign an interest or license in First Nation Land after the date this *Land Code* takes effect is void if it contravenes this *Land Code*.

Non-Members

30.4 A person who is not a Member may hold a lease, license or permit in First Nation Land.

Grants to
non-Members

30.5 The written consent of Council must be obtained for any grant or disposition of a lease, license or permit in First Nation Land to a person who is not a Member.

31. Existing Interests

Continuation
of existing
interests

31.1 Any interest or license in First Nation Land that exists when this *Land Code* takes effect will, subject to this *Land Code*, continue in force in accordance with its terms and conditions.

32. New Interests and Licenses

Authority
to make
dispositions

32.1 Subject to section 12.1, Council may, on behalf of Lheidli T'enneh First Nation, grant:

(a) interests and licenses in Community Lands, including leases, permits, easements and rights-of-ways; and

(b) permits to take resources from Community Lands, including but not limited to, cutting timber or removing minerals, stone, sand, gravel, clay, soil or other substances.

Conditional
grant

32.2 The grant of an interest, license or permit may be made subject to written conditions.

Role of the
Lands Authority

32.3 The Lands Authority shall advise Council on the granting of interests, licenses and permits and may be authorized to act as a delegate of Council under this section.

33. Possession of Land by Members

Nature of
Members
Interest

33.1 Subject to section 12.1, Council may enact Laws providing for an interest in First Nation Land that entitles a Member holding First Nation Land to:

- (a) permanent possession of the land;
- (b) benefit from the resources arising from the land;
- (c) grant subsidiary interests and licenses in the land, including leases, permits, easements and rights-of-ways;
- (d) transfer, devise or otherwise dispose of the land to another Member; and
- (e) any other rights, consistent with this *Land Code*, that are attached to Certificates of Possession under the *Indian Act*.

34. Allocation of Land

Allocation
of lots

34.1 Council may, by lease or rental arrangement, allocate lots of available land to Members in accordance with procedures established by Council.

34.2 No community approval is required for an allocation under section 34.1.

No allocation
of lots to
non-Members

34.3 A person who is not a Member shall not be allocated a lot or hold a permanent interest in First Nation Land.

Issuance of
certificate of
interest

34.4 Council may issue a certificate of the interest to a Member for a lot allocated to that Member.

35. Transfer and Assignment of Interests

Transfer of
Interests

35.1 A Member may transfer or assign an interest in First Nation Land to another Member without the need for community approval or consent of Council.

Consent of
Council

35.2 Except for transfers under section 35.1 and transfers that occur by operation of Law, including transfers of estates by testamentary disposition or in accordance with a Law enacted pursuant to section 39:

- (a) there shall be no transfer or assignment of an interest in First Nation Land without the written consent of Council; and

(b) the grant of an interest or license is deemed to include section 35.2(a) as a condition of any subsequent transfer or assignment.

36. Limits on Mortgages and Seizures

Protections

36.1 In accordance with the *Framework Agreement*, section 29, section 87 and subsections 89(1) and (2) of the *Indian Act* continue to apply to First Nation Land.

Mortgage of Member's interest

36.2 The interest of a Member in First Nation Land may be subject to a mortgage or charge only to the First Nation.

Mortgages of leasehold interests with consent

36.3 A leasehold interest may be subject to charge or mortgage only with the written consent of Council.

Time limit

36.4 The term of any charge or mortgage of a leasehold interest shall not exceed the lesser of:

- (a) the term of the lease;
- (b) 25 years; or
- (c) such longer period as may receive community approval.

Default in mortgage

36.5 In the event of default in the terms of a charge or mortgage of a leasehold interest, the leasehold interest is not subject to possession by the chargee or mortgagee, foreclosure, power of sale or any other form of execution or seizure, unless:

- (a) the charge or mortgage received the written consent of Council;
- (b) the charge or mortgage received community approval where required;
- (c) the charge or mortgage was registered in the Lheidli T'enneh Land Register; and
- (d) a reasonable opportunity to redeem the charge or mortgage was given to Council on behalf of the First Nation.

Power of redemption

36.6 If Council exercises its power of redemption with respect to a leasehold interest, the First Nation becomes the lessee of the land and takes the position of the chargor or mortgagor for all purposes after the date of the redemption.

37. Residency and Access Rights

Right of residence

37.1 The following persons may reside on First Nation Lands:

- (a) a Member who has been allocated a residential lot by Council;
- (b) a Spouse and children of a Member referred to in subsection (a);
- (c) a Member with a registered interest in First Nation Land;
- (d) any invitee of a Member referred to in subsection (a) or (b); and
- (e) lessees and permittees, in accordance with the provisions of the instrument granting the lease or permit.

Right of Access

37.2 The following persons have a right of access to First Nation Lands:

- (a) a lessee;
- (b) a lessee's invitees;
- (c) a permittee and any person who is granted a right of access under the permit;
- (d) a Member;
- (e) a Member's Spouse and children;
- (f) a person who is authorized by a government body or any other public body, established by or under an enactment of the First Nation, Parliament or the province of British Columbia to establish, operate or administer a public service, to construct or operate a public institution or to conduct a technical survey; or
- (g) a person authorized in writing by Council, the Lands Authority or by a First Nation Law.

Public access

37.3 A person may have access to First Nation Land for social or business purposes if:

- (a) the person does not trespass on occupied land and does not interfere with any interest in land;
- (b) the person complies with all applicable Laws; and
- (c) no Resolution has been enacted barring that person from having access to First Nation Land.

Trespass

37.4 Any person who resides on, enters or remains on First Nation Land other than in accordance with a right of residence or access under this *Land Code* is guilty of an offence.

Civil remedies

37.5 All civil remedies for trespass are preserved.

38. Transfers on Death or Mental Incompetence

Right of
widow or
widower

38.1 In the event that:

(a) a Member holding an interest in First Nation Land dies and is survived by a Spouse who does not hold a registered interest in that land; or

(b) a Member holding an interest in First Nation Land is declared incompetent due to mental incapacity;

the Member's Spouse may reside on and use the land until such time as a determination is made under section 38.2(b).

Location of
family Members

38.2 If no provision has been made by such Member for the disposition of the interest in the First Nation Land to another Member:

(a) Council shall take reasonable steps to advise the Member's Immediate Relatives that the land held by the Member is available for disposition; and

(b) the Member's Immediate Relatives may, with the assistance of the Panel if necessary, decide who among them is to receive the interest in the land.

Meeting of
Members

38.3 If the Member left no Immediate Relatives, or if the Immediate Relatives cannot decide who is to receive the interest within 12 months of the date of the death or declaration of incompetence, Council shall call a Meeting of Members to discuss the issue and make a decision on the disposition of the interest.

39. Spousal Property Law

Development
of rules and
procedures

39.1 Within 12 months after the date this *Land Code* takes effect Council shall enact a spousal property Law providing rules and procedures applicable on the breakdown of a marriage, to:

(a) the use, occupancy and possession of First Nation Land; and

(b) the division of interests in that land.

Enactment
of rules and
procedures

39.2 The rules and procedures contained in the spousal property Law shall be developed by the Lands Authority in consultation with the community.

General principles

39.3 For greater certainty, the rules and procedures developed by the Lands Authority under this section shall respect the following general principles:

- (a) the children of the Spouses, if any, should have a right to remain undisturbed in the matrimonial home;
- (b) each Spouse should have an equal right to possession of the matrimonial home;
- (c) each Spouse should be entitled to an undivided half interest in the matrimonial home as a tenant in common;
- (d) the rules and procedures shall not discriminate on the basis of sex; and
- (e) only Members are entitled to hold a permanent interest in First Nation Land or a charge against a permanent interest in First Nation Land.

Interim rules

39.4 Council may enact a spousal property Law as soon as this *Land Code* comes into force.

39.5 A Law enacted under section 39.4 will expire twelve months after the coming into force of this *Land Code*, unless re-enacted, replaced or amended in accordance with section 39.1.

PART 8

DISPUTE RESOLUTION

40. Dispute Resolution Panel

Panel established

40.1 A Dispute Resolution Panel is hereby established with jurisdiction to resolve disputes in relation to First Nation Land.

Appointment of Panel Representation

40.2 A Panel shall be composed of three Eligible Voters.

40.3 The Lands Authority shall appoint the Panel, and shall ensure that the Panel represents the various elements of the community, including Elders, youth and non-resident Members.

Term of office

40.4 Panelists hold office for a term of 3 years.

No remuneration

40.5 Unless Council by Resolution provides otherwise, panelists shall receive no remuneration.

41. Dispute Procedure

Disputes

41.1 Any matter or dispute related to First Nation Land may be referred to the Panel for Resolution.

- Prior Disputes **41.2** For greater certainty, disputes that arose before this *Land Code* takes effect may be referred to the Panel.
- Optional process **41.3** Referral to a dispute to the Panel is optional and all other civil remedies continue to be available to a party to the dispute.
- Disputes not resolved by Council **41.4** If a Member, or a non-Member with an interest in First Nation Land, has a dispute with Council or the Lands Authority, that person shall attempt to resolve the dispute with Council or the Lands Authority, before referring the dispute to the Panel.
- Application procedures **41.5** Referral to the Panel shall be made in accordance with procedures established by the Panel.
- Limitation period **41.6** The limitation period for referring a matter or dispute to the Panel is:
- (a) 30 days after the day the decision, act or omission being referred was made;
 - (b) in the case of an estate dispute under section 38.2(b), 18 months after the date of the decision; or
 - (c) in the case of a dispute with the Lands Authority or Council, 30 days after the Lands Authority or Council rejects the attempt at resolution under section 41.4.
- Disputes with the Lands Authority **41.7** Notwithstanding section 40.3, in the event of a dispute with the Lands Authority, and unless otherwise agreed by the Parties to the dispute, a Panel shall be appointed as follows:
- (a) one Panelist by the Lands Authority;
 - (b) one Panelist by Council; and
 - (c) one Panelist by the person initiating the dispute resolution.
- 42. Impartiality**
- Duty to act impartially **42.1** The Panel shall act impartially and without bias or favour to any party in a dispute.
- Offence **42.2** It is an offence for a person to act, or attempt to act, in a way to improperly influence a decision of the Panel.
- Rejection of application **42.3** In addition to any other sanction, the Panel may reject a referral without hearing it if the Panel reasonably concludes that the applicant acted, or attempted to act, in a way to improperly influence the Panel's decision.

43. Powers of Panel

Powers of Panel

43.1 The Panel may, after hearing a dispute:

- (a) confirm or reverse the decision, in whole or in part;
- (b) substitute its own decision for the decision in dispute;
- (c) direct that an action be taken or ceased; or
- (d) refer the matter or dispute for reconsideration.

Rules of Panel

43.2 The Panel may establish rules for the procedure at its hearings and general conduct of its affairs.

Professional services

43.3 The Panel may obtain the service of professionals to assist it in fulfilling its functions, in which case it shall make best efforts to use professional services available in the community.

Written decisions

43.4 Decisions of the Panel must be in writing, signed by the person chairing the Panel or by an officer designated by the Panel to do so.

Reasons

43.5 The Panel shall give reasons for a decision.

43.6 The Panel shall give written reasons for a decision if a party to the proceedings so requests within 14 days after the date of the decision.

Appeal of decision

43.7 A decision of the Panel is binding but, subject to any exception established by a Law, may be appealed to the Federal Court (Trial Division).

PART 9

OTHER MATTERS

44. Liability

Liability Coverage

44.1 Council shall arrange, maintain and pay, out of the transfer payments received from Canada, insurance coverage for:

- (a) liability of the First Nation in relation to First Nation Land; and
- (b) the First Nation's officers and employees engaged in carrying out any matter related to First Nation Land to indemnify them against personal liability arising from those activities.

Extent of coverage

44.2 The extent of the insurance coverage shall be determined by Council.

45. Offences

Application of
the Criminal
Code

45.1 Unless some other procedure is provided for by a Law, the summary conviction procedures of Part XXVII of the *Criminal Code* apply to offences under this *Land Code* or under a Law.

Justices of
the peace

45.2 For greater certainty, Council may enact Laws respecting justices of the peace for the enforcement of this *Land Code* and Laws.

Provincial
courts

45.3 If no justice of the peace is appointed, this *Land Code* and Laws are to be enforced in the Provincial Court of British Columbia.

46. Amendments to *Land Code*

Community
approval

46.1 Amendments to this *Land Code* must receive approval at a Meeting of Members.

47. Commencement

Preconditions

47.1 This *Land Code* shall not take effect unless:

- (a) the community approves this *Land Code* and the Transfer Agreement with Canada; and
- (b) this *Land Code* has been certified by the verifier pursuant to the *Framework Agreement*.

Commencement
date

47.2 Subject to section 47.1 this *Land Code* shall take effect on the first day of the month following the certification of this *Land Code* by the verifier.

LOWER NICOLA INDIAN BAND
PROPERTY ASSESSMENT BY-LAW AMENDMENT
BY-LAW NUMBER 12

[Effective January 21, 2001]

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

AND WHEREAS the Band Council of the Lower Nicola Indian Band approved a *Property Assessment By-law* at a duly convened meeting of the Band Council on October 27, 1993 as amended (the *Property Assessment By-law*) to establish by by-law a system for the assessment of property for the purposes of taxation of land, or interests in land, in the reserve including rights to occupy, possess, or use the land in the reserve;

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

NOW BE IT HEREBY RESOLVED that the Band Council of the Lower Nicola Indian Band hereby makes the following Amending By-law to the *Property Assessment By-law*:

SHORT TITLE

1. This Amending By-law of the Property Assessment may be cited as *By-law Number 12*.

ACTUAL VALUE

2. Subsection 26(1) of the *Property Assessment By-law* is hereby amended by deleting it in its entirety and inserting the following in its place:

“26.(1) In this By-law “actual value” means the market value of the fee simple interest in land and improvements as if the interest holder held a fee simple interest located off reserve.”

COMING INTO FORCE OF AMENDMENT AND APPLICATION

3. This *Property Assessment By-law Amendment* will come into force and effect upon approval by the Minister and shall be applicable to the 2001 property taxation year and each subsequent taxation year thereafter.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Lower Nicola Indian Band held at the Lower Nicola Band Office Council

Chambers, Nicola Mameet Indian Reserve No. 1, British Columbia, this 11th day of December, 2000.

Chief Victor York

[Patrick Sterling]

Councillor Patrick Sterling

Councillor Austin Sterling

[Clyde Sam]

Councillor Clyde Sam

[Maggie Shuter]

Councillor Maggie Shuter

[Jamie Swakum-Antoine]

Councillor Jamie Swakum-
Antoine

[Robert Sterling Jr.]

Councillor Robert Sterling Jr.

[Stuart Jackson]

Councillor Stuart Jackson

**LOWER SIMILKAMEEN INDIAN BAND
2000 RATES BY-LAW
BY-LAW NO. 00-01**

[Effective February 7, 2001]

WHEREAS:

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

AND WHEREAS:

The Council of the Lower Similkameen Indian Band enact the *Lower Similkameen Property Assessment and Taxation By-law* on May 31, 1996;

NOW BE IT RESOLVED:

That the following by-law be and is hereby enacted pursuant to the 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 as the *Lower Similkameen Indian Band 2000 Rates By-law*.

2. Pursuant to Section 11 of the *Lower Similkameen Indian Band Property Assessment and Taxation By-law*, the tax rates for each class property shall be in accordance with Schedule "A" which is attached, and forms part of the *2000 Rates By-law*.

This By-law is hereby enacted by Council at a duly convened meeting held on the 1st day of December, 2000.

Quorum [THREE (3)]

[Moses Louie]
Chief Moses Louie

[Theresa Dennis]
Councillor Theresa Dennis

[Pauline Terbasket]
Councillor Pauline Terbasket

[Richard Terbasket]
Councillor Richard Terbasket

SCHEDULE "A"

The Council of the Lower Similkameen Indian Band hereby adopts the following taxation rates for the 2000 taxation year for the following classes of property.

Class of Property as prescribed under Schedule II and Section 17 of the *Lower Similkameen Indian Band Property Assessment and Taxation By-law*. Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the *Lower Similkameen Indian Band Property Assessment and Taxation By-law*.

Class of Property	Electoral Area G "Jurisdiction 716"			Electoral Area B "Jurisdiction 716"		
	Lands + Improv.	Improv. only	Lands only	Lands + Improv.	Improv. only	Lands only
Class 1 - Residential	9.0737	1.4193	N/A	9.1439	1.4639	N/A
Class 2 - Utilities	29.1057	4.9676	N/A	29.3514	5.1237	N/A
Class 3 - Unmanaged Forest Land	27.5741	5.6772	N/A	27.8549	5.8556	N/A
Class 4 - Major Industry	26.7717	4.8256	N/A	27.0104	4.9773	N/A
Class 5 - Light Industry	22.9967	4.8256	N/A	23.2354	4.9773	N/A
Class 6 - Business and Other	20.4633	3.4773	N/A	20.6353	3.5866	N/A
Class 7 - Managed Forest Land	11.1852	4.2579	N/A	11.3958	4.3917	N/A
Class 8 - Recreational	8.9984	1.4193	N/A	9.0686	1.4639	N/A
Class 9 - Farm	10.1273	1.4193	N/A	10.1975	1.4639	N/A

**MATSQUI FIRST NATION
2000 RATES BY-LAW NO. 2000-02**

[Effective December 20, 2000]

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

AND WHEREAS the Council of the Matsqui First Nation has duly and properly enacted the *Matsqui First Nation 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 *Matsqui First Nation 2000 Rates By-law No. 2000-02*.

2. Pursuant to Part 3 of the *Matsqui First Nation Property Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" for properties on Matsqui Indian Reserve No. 4, and Schedule "B" for properties on Matsqui Indian Reserve No. 2. Schedules "A" and "B" are attached, and form part of the *2000 Matsqui First Nation Rates By-law No. 2000-02*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the [2] day of [November] , 2000.

[Alice McKay]

Chief

[Barb Morgan]

Councillor

SCHEDULE "A"

The Council of the Matsqui First Nation hereby adopts the following taxation rates for the 2000 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>Matsqui First Nation Property Taxation By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the <i>Matsqui First Nation Property Assessment By-law</i> .
Class 1 – Residential	8.64003
Class 2 – Utilities	52.172925
Class 3 – Unmanaged Forest Land	0
Class 4 – Major Industry	0
Class 5 – Light Industry	23.31357
Class 6 – Business and Other	24.644025
Class 7 – Managed Forest Land	31.851855
Class 8 – Recreation/Non-Profit Organization	0
Class 9 – Farm	14.79198

SCHEDULE "B"

The Council of the Matsqui First Nation hereby adopts the following taxation rates for the 2000 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>Matsqui First Nation Property Taxation By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the <i>Matsqui First Nation Property Assessment By-law</i> .
Class 1 – Residential	9.591645
Class 2 – Utilities	55.071135
Class 3 – Unmanaged Forest Land	0
Class 4 – Major Industry	0
Class 5 – Light Industry	23.32281
Class 6 – Business and Other	22.55232
Class 7 – Managed Forest Land	24.90369
Class 8 – Recreation/Non-Profit Organization	0
Class 9 – Farm	16.182075

**OSOYOOS INDIAN BAND
TAX RATES BY-LAW NO. 001, 2000**

[Effective July 27, 2000]

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 2000.

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 2000, applicable to the whole of the Osoyoos Indian Reserves:

Taxation District:	Comprising of:	Property Classes:	Tax Rate:
Osoyoos Indian Band	The whole of the reserve Lands of the Osoyoos Indian Band.	Class 1: Residential	10.6983
Taxation District.		Class 2: Utilities	36.0764
		Class 5: Light Industry	24.6677
		Class 6: Business/Other	23.2589
		Class 8: Recreation/ Non-Profit	9.9430
		Class 9: Farm (rural rate)	11.2439

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, 2000 the Surveyor of Taxes of the Osoyoos Indian Band shall add to the current year's taxes unpaid as at 4:30 P.M. on the 4th day of July, 2000, on each parcel of land on his Roll, ten per cent (10%) of the amount thereof and the said unpaid taxes, together with amounts added as aforesaid shall from the 4th day of July, 2000, 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, 2000*.

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

[Clarence Louie]

Chief

[Veronica McGinnis]

Councillor

[Moses Baptiste]

Councillor

**OSOYOOS INDIAN BAND
TAX RATES BY-LAW NO. 001, 2001**

[Effective June 12, 2001]

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 2001.

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 2001, applicable to the whole of the Osoyoos Indian Reserves:

Taxation District:	Comprising of:	Property Classes:	Tax Rate:
Osoyoos Indian Band Taxation District.	The whole of the reserve Lands of the Osoyoos Indian Band.	Class 1: Residential	11.0601
		Class 2: Utilities	37.5100
		Class 5: Light Industry	25.8803
		Class 6: Business/Other	24.1391
		Class 8: Recreation/ Non-Profit	10.3447
		Class 9: Farm (rural rate)	12.6702

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, 2000 [2001] the Surveyor of Taxes of the Osoyoos Indian Band shall add to the current year's taxes unpaid as at 4:30 P.M. on the 4th day of July, 2001, on each parcel of land on his Roll, ten per cent (10%) of the amount thereof and the said unpaid taxes, together with amounts added as aforesaid shall from the 4th day of July, 2001, 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, 2001*.

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

[Clarence Louie]

Chief

[Sandra Scott]

Councillor

[Yvonne Weinert]

Councillor

[Anthony Baptiste]

Councillor

**SEABIRD ISLAND INDIAN BAND
RATES BY-LAW NO. 2001-1**

[Effective June 15, 2001]

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

Class of Property	Tax Rate
1) Residential	10.95160
2) Utilities	65.13185
3) Unmanaged Forest	20.27584
4) Major Industry	31.58764
5) Light Industry	28.34024
6) Business	21.94347
7) Managed Forest	23.84917
8) Recreation/Non-Profit	9.64560
9) Farm	18.85299

BE IT KNOWN that this By-law entitled the *Rates By-law* which forms part of the *Taxation By-law* passed by Chief and Council and approved by the Minister on July 30th 1993, that being a by-law to establish by by-law a system on the reserve lands of the Seabird Island Indian Band for the fair and equitable taxation for local purposes of land, or interests in land including the right to occupy, possess or use lands within the boundaries of the reserves is hereby enacted as By-law 2001-1 by the Chief and Council of the Seabird Island Indian Band.

APPROVED AND PASSED at a duly convened meeting of the Council of the Seabird Island Indian Band held at Seabird Island Indian Band Administration Office, Agassiz, British Columbia, this [11] day of May, 2001.

Moved by: [William Andrew] Seconded by: [Robert Armstrong]

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

[Wayne Bobb]

Chief

[Clement Seymour]

Councillor

[Margaret Pettis]

Councillor

[William Andrew]

Councillor

[James Harris]

Councillor

[Robert Armstrong]

Councillor

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

[Effective June 14, 2001]

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

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

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

1. This by-law may be cited for all purposes as the *Shuswap Indian Band 2001 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 *2001 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 09th day of March, 2001.

A quorum for this Band consists of [2] Council Members.

[Paul Sam]

Chief Paul Sam

[Alice Sam]

Councillor Alice Sam

Councillor Katherine Stevens

SCHEDULE "A"

The Council of the Shuswap 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	11.45068
2. Utility	49.35243
3. Unmanaged Forest	31.52750
4. Major Industry	27.81490
5. Light Industry	38.39273
6. Business/Other	25.64952
7. Managed Forest	20.38780
8. Recreational/Non-Profit	11.67969
9. Farm	13.65390

SKOWKALE FIRST NATION
PROPERTY TAXATION AND ASSESSMENT BY-LAWS
AMENDMENT BY-LAW NO. 2000-03

[Effective February 24, 2001]

WHEREAS in 1995 the *Skowkale First Nation Taxation and Assessment By-laws* were passed and approved by the Minister of Indian Affairs pursuant to Section 83 of the *Indian Act*; and

WHEREAS it is necessary to make certain amendments to the *Property Taxation and Assessment By-laws* for the purposes of implementing the Skowkale First Nation's taxation system;

THEREFORE BE IT RESOLVED that the Chief and Council of the Skowkale First Nation enacts the following amendment by-law for the purpose of land and property assessment and taxation pursuant to the *Indian Act*, and in particular section 83(1) thereof:

1. This by-law may be cited as the *Property Taxation and Assessment By-laws Amendment By-law No. 2000-03*.

2. The *Property Taxation and Assessment By-laws* are amended by changing the

“DEFINITIONS 2.1 In this By-law: “actual value” means the market value of any land, interest in land or improvement within the assessment area;” to read

“DEFINITIONS 2.1 in this By-law: “actual value” means the market value of the fee simple interest in land and improvements as if the interest holder held a fee simple interest located off reserve;”

APPROVED by the Chief and Council at a duly convened meeting this [02] day of [February] , 2001.

[David Sepass]

Chief David Sepass

[Sam Archie]

Councillor

[Bob Hall]

Councillor

[Jeff Point]

Councillor

**SODA CREEK INDIAN BAND
2001 RATES BY-LAW
BY-LAW NO. 2001-TX01**

[Effective June 14, 2001]

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

AND WHEREAS the Council of the Soda Creek Indian Band enacted the *Soda Creek Indian Band Taxation and Assessment By-law* on December 23, 1997;

NOW 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 *Soda Creek Indian Band 2001 Rates By-law*.

2. Pursuant to section 24 of the *Soda Creek Indian Band Taxation By-law*, the rates for each class of property shall be in accordance with Schedule “A” which is attached, and forms part of the *2001 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by the Council of the Soda Creek Indian Band at a duly convened meeting held on the [7] day of [May], 2001.

[Dorothy Phillips]
Chief Dorothy Phillips

Councillor Beverly Sellars

[Cheryl Chapman]
Councillor Cheryl Chapman

[David Pop]
Councillor David Pop

SCHEDULE "A"

The Soda Creek Indian Band hereby adopts the following comparative rates for the 2001 taxation year for the following classes of property.

Classes of Property	Tax Rate
1. Residential	6.27
2. Utility	19.2
3. Unmanaged Forest	16.5
4. Major Industry	17.0
5. Light Industry	13.6
6. Business/Other	13.6
7. Managed Forest	2.8
8. Recreational/Non-Profit	6.2
9. Farm	7.3

SONGHEES FIRST NATION
2001 RATES BY-LAW
BY-LAW NO. 2001-02

[Effective June 15, 2001]

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

AND WHEREAS the Council of the Songhees First Nations (also known as Songhees Indian Band) has duly and properly enacted the *Songhees 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 *Songhees First Nation 2001 Rates By-law No. 2001-02*.

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

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the [17th] day of May, 2001.

[Chief Robert Sam]

 Chief Robert Sam

[Gary Albany]

 Councillor Gary Albany

[Norman George]

 Councillor Norman George

[Elmer George]

 Councillor Elmer George

SCHEDULE "A"

The Council of the Songhees First Nation hereby adopts the following taxation rates for the 2001 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and Section 18.1 of the <i>Songhees First Nation Property Taxation By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the <i>First Nation Property Assessment and Taxation By-law</i> .
Class 1 - Residential	9.3001
Class 2 - Utilities	47.0917
Class 3 - Unmanaged Forest Land	22.1649
Class 4 - Major Industry	39.8885
Class 5 - Light Industry	27.8177
Class 6 - Business and Other	27.62932
Class 7 - Managed Forest Land	18.57284
Class 8 - Recreation/Non-Profit Organization	10.39855
Class 9 - Farm	11.3479

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

[Effective June 15, 2001]

WHEREAS:

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

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

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

D. Council wishes to authorize expenditures supplemental to and in accordance with those authorized under subsection 12 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 *Songhees First Nation 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 Songhees First Nation,

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

“community works” includes, without limitation, designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining and operating buildings, works and facilities (other than public works), located within reserve and owned, operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the band or council on behalf of the band and used for community services or general government services, including, without limiting the generality of the foregoing, band administration offices, band public works yards, cemeteries, cultural centres, day care 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 Songhees 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 January 1 of a calendar year through December 31 of the following calendar year,

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

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

“permitted property taxation by-law expenditures” means those expenditures out of property tax revenue authorized to be made under subsection 12 of the property taxation by-law, property assessment by-law means the *Songhees 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 *Songhees 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, overpasses, underpasses, sidewalks, foot crossings, curbing bridges, tunnels, culverts, embankments and retaining walls,

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

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

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

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

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

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

together with reserve lands appurtenant thereto,

(b) remediating environmentally contaminated reserve lands, and

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

“reserve” means those lands:

- (a) that have been set apart for the use and benefit of the band, pursuant to section 18 of the *Indian Act*, and
- (b) that have been set apart for the use and benefit of the band pursuant to section 36 of the *Indian Act*,

“surveyor of taxes” means the surveyor of taxes appointed by council under the *Songhees 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 expenditures, public works and utility services.

ANNUAL PROPERTY TAX BUDGET

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

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

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

(4) For greater certainty:

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

(b) nothing in this by-law shall have the effect of amending subsection 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 hind 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 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.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Songhees First Nation held at the Songhees First Nation Administration Office, 1500D Admirals Road, Victoria, B.C., this 14 day of May, 2001.

A quorum of Council consists of 3 Band Councillors.

Moved by: _____ Seconded by: _____

[Chief Robert Sam]

Chief

[Norman George]

Councillor

[Elmer George]

Councillor

SCHEDULE "A"

2001 Property Tax Budget for Songhees First Nation Taxation

GENERAL GOVERNMENT SERVICES

Tax Appeals	\$ 3,000.00
Tax Administration	\$ 103,000.00
Legislative	\$ 13,000.00
Bad Debts	\$ 2,888.00
Repairs and Maintenance	\$ 5,000.00
General Taxation Administration	\$ 32,500.00
General Administration	\$ 20,000.00
<i>General Government Services Expenditure Total</i>	<u>\$ 179,388.00</u>

PROTECTIVE SERVICES

Fire Protection	\$ 51,200.00
Police Protection	\$ 5,000.00
<i>Protective Services Expenditure Total</i>	<u>\$ 56,200.00</u>

TRANSPORTATION SERVICES

Roads and Streets	\$ 5,000.00
<i>Transportation Services Expenditure Total</i>	<u>\$ 5,000.00</u>

RECREATIONAL AND CULTURAL SERVICES

Donations	\$ 2,000.00
Library	\$ 20,000.00
<i>Recreational and Cultural Services Expenditure Total</i>	<u>\$ 22,000.00</u>

ENVIRONMENTAL HEALTH SERVICES

Refuse	\$ 5,000.00
Sewer	\$ 5,000.00
Snow Removal	\$ 2,000.00
<i>Environmental Health Services Expenditure Total</i>	<u>\$ 12,000.00</u>

FISCAL SERVICES

Homeowner Grants	\$ 240,000.00
Capital Projects Reserve Fund	\$ 68,439.00
Income Stabilization Fund	\$ 68,439.00
<i>Fiscal Services Expenditure Total</i>	<u>\$ 376,878.00</u>

TAXES FOR OTHER GOVERNMENTS

Capital Regional District	\$ 39,966.00
Regional District Hospital	\$ 19,046.00
BCAA	<u>\$ 8,900.00</u>
<i>Total for Other Governments Expenditure Total</i>	<u>\$ 67,912.00</u>
<i>2001 Property Tax Budget Total</i>	<u><u>\$ 719,378.00</u></u>

**SQUAMISH INDIAN BAND
ANNUAL TAX RATES BY-LAW NO. 1, 2001**

[Effective June 15, 2001]

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 2001 the following tax rates, namely for each separate property class within each separate taxation district the tax rate set out in column 4 of the Schedule beside the property class set out in column 3 of the Schedule.

3. This by-law may be cited for all purposes as the *Annual Tax Rates By-law No. 1, 2001*.

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 16th day of May, 2001.

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

A quorum of Band Council consists of 8 (eight) Band [members].

[Chief Bill Williams]
Chief Bill Williams

Chief Joe Mathias

Krisandra Jacobs

[Alroy Baker]
Alroy Baker

[Donna Billy]
Donna Billy

[Veronica Baker]
Veronica Baker

[Marion Joseph]

Marion Joseph

[Byron Joseph]

Byron Joseph

Tewanee Joseph

Anthony Moody

[Orene Brown]

Orene Brown

[Chief Gilbert Jacob]

Chief Gilbert Jacob

[Dennis Joseph]

Dennis Joseph

Faye Halls

[Harold Calla]

Harold Calla

[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	7.16350
		2. Utilities	58.79668
		3 Unmanaged Forest Land	0.00000
		4. Major Industry	60.09967
		5. Light Industry	37.20996
		6. Business & Other	23.22680
		7. Managed Forest Land	0.00000
		8. Recreational Property/ Non-Profit Organization	11.28971
		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	7.21005
		2. Utilities	59.63023
		3. Unmanaged Forest Land	0
		4. Major Industry	57.67793
		5. Light Industry	35.20488
		6. Business & Other	22.83013
		7. Managed Forest Land	0
		8. Recreational Property/ Non-Profit Organization	9.65664
		9. Farm	0

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
Capilano (WVD) Taxation District	That part of Capilano Indian Reserve Number 5 that was within the boundaries of the Corporation of the District of West Vancouver as those boundaries existed as at January 1, 1992.	1. Residential	6.5276
		2. Utilities	33.6321
		3. Unmanaged Forest Land	0
		4. Major Industry	26.1593
		5. Light Industry	23.2059
		6. Business & Other	18.2108
		7. Managed Forest Land	0
		8. Recreational Property/ Non-Profit Organization	10.2956
		9. Farm	0

**SQUAMISH INDIAN BAND
PROPERTY ASSESSMENT BY-LAW
AMENDMENT BY-LAW NO. 1-2000**

[Effective December 20, 2000]

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

1.0 This by-law may be cited as the *Squamish Indian Band Property Assessment By-law, Amendment By-law No. 1-2000*.

AMENDMENT

2.0 This *Squamish Indian Band Property Assessment By-law, Amendment By-law No. 1, 2000* amends the *Squamish Indian Band Property Assessment By-law* December 16, 1992, as amended to December 12, 2000.

2.1 The *Squamish Indian Band Property Assessment By-law* December 16, 1992, as amended to December 12, 2000, is amended as follows:

(a) Subsection 25.1(2) is repealed and replaced with the following:

“**25.1(2)** The actual value of the property for an assessment roll is to be determined as if on the valuation date:

a. the property 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 of all properties were the same as on October 31 following the valuation date, and

c. the property was owned in fee simple, and was not subject to any limits or restrictions affecting the value of the property that may arise as a consequence of the property being located on reserve.”

(b) Subsection 26(3) is repealed and replaced with the following:

“(3) In determining actual value, the assessor may, except where this by-law has a different requirement, give consideration to present use, location, original cost, replacement cost, revenue or rental value, selling price of the land and improvements and comparable land and improvements located on or off reserve, economic and functional obsolescence and any other circumstances affecting the value of the land and improvements.”

TENSE

3.0 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

4.0 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

5.0 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

6.0 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

7.0 This *Squamish Indian Band Property Assessment By-law, Amendment By-law No. 1-2000* 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 [13th] day of [December], 2000.

Moved by: [Dennis Joseph] Seconded by: [Byron Joseph]

A quorum of Council consists of 8 Councillors.

<hr/> Chief Joe Mathias	<hr/> [Chief Bill Williams] Chief Bill Williams
<hr/> [Alroy Baker] Councillor Alroy Baker	<hr/> [Veronica Baker] Councillor Veronica Baker
<hr/> Councillor Donna Billy	<hr/> Councillor Orene Brown
<hr/> Councillor Harold Calla	<hr/> [Faye Halls] Councillor Faye Halls
<hr/> [Chief Gibby Jacob] Chief Gibby Jacob	<hr/> [Krisandra Jacobs] Councillor Krisandra Jacobs
<hr/> [Byron Joseph] Councillor Byron Joseph	<hr/> [Dennis Joseph] Councillor Dennis Joseph
<hr/> [Marion Joseph] Councillor Marion Joseph	<hr/> Councillor Tewanee Joseph
<hr/> Councillor Anthony Moody	<hr/> [Ann Whonnock] Councillor Ann Whonnock

TL'AZT'EN NATION
2000 EXPENDITURE BY-LAW

[Effective December 20, 2000]

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

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

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provision of the *Indian Act* and in particular Section 55(3) and Section 56 for the purpose of the application of taxation revenues.

1. This By-law may be cited for all purposes as the *Tl'azt'en Nation 2000 Expenditure By-law*.

2. Pursuant to Section 55 and 56 of the *Tl'azt'en Nation Property Assessment and Taxation By-law*, the expenditures of taxation revenues are follows:

- (a) the administration of the *Tl'azt'en Nation Property Assessment and Taxation By-law*, \$5,000.00;
- (b) the remuneration of British Columbia Assessment Authority, \$166.63; and,
- (c) the funding of road maintenance and community improvement on the Binche Indian Reserve #2, \$26,000.00.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held in Tache, BC on the 31st day of May, 2000.

Quorum Five.

 [Danny Alexis]

Chief

 [Bernice Wilkes]

Councillor

 [John Alexis]

Councillor

 [Gloria Duncan]

Councillor

 [Conrad Joseph]

Councillor

**TSAWOUT INDIAN BAND
RATES BY-LAW 2001 TX-02**

[Effective June 13, 2001]

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

Class of Property	Tax Rate
1. Residential	11.300953
2. Utility	52.210404
3. Unmanaged Forest	0.000000
4. Major Industry	0.000000
5. Light Industry	0.000000
6. Business/Other	25.992192
7. Managed Forest	0.000000
8. Recreational/Non-Profit	0.000000
9. Farm	0.000000

BE IT KNOWN that this By-law entitled the *Rates By-law* which forms part of the *Tsawout Indian Band Taxation By-law* passed by Chief and Council and approved by the Minister, May 27, 1994, that being a by-law to establish by by-law, a system on the reserve lands of the Tsawout Indian Band for the fair and equitable taxation for local purposes of land, or interest in land including the rights to occupy, possess or use lands within the boundaries of the reserve, is hereby enacted as *By-law 2001 TX-02* by the Chief and Council of the Tsawout Indian Band.

APPROVED AND PASSED at a duly convened meeting of the Tsawout Indian Band held at the Tsawout Indian Band Administration Office, 7725 Tetayut Road, Saanichton, British Columbia, this [2] day of [May] , 2001.

Moved by: [Louis Claxton] Seconded by: [Allan L. Claxton]

A quorum of Council consists of Councillors.

[Allan Claxton]

Chief Allan Claxton

[Louis Claxton]

Councillor Louis Claxton

[Joey Pelkey, Sr.]

Councillor Joey Pelkey, Sr.

Councillor George B. Underwood

Councillor Stan Sam

[Gus Underwood, Sr.]

Councillor Gus Underwood, Sr.

**TSAWWASSEN FIRST NATION
2001 RATES BY-LAW
BY-LAW NO. 2001 TX-01**

[Effective June 15, 2001]

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 2001.

1. This By-law may be cited for all purposes as the *Tsawwassen First Nation 2001 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 2001 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 10th day of May, 2001.

A quorum of Council is 3.

[Kim Baird]

Chief Kim Baird

Councillor Andrea Jacobs

Councillor Stuart Morgan

[Russell Williams]

Councillor Russell Williams

[Laura Cassidy]

Councillor Laura Cassidy

SCHEDULE "A"

The council of the Tsawwassen First Nation hereby adopts the following taxation rates for the 2001 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> .
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Class 1 - Residential	9.4
Class 2 - Utilities	54.6
Class 3 - Unmanaged Forest Land	0
Class 4 - Major Industry	0
Class 5 - Light Industry	0
Class 6 - Business and Other	26.5
Class 7 - Managed Forest Land	0
Class 8 - Recreational/Non-Profit Org.	9.87
Class 9 - Farm	0

**TSLEIL-WAUTUTH FIRST NATION
2001 RATES BY-LAW
BY-LAW NO. 05-16-2001**

[Effective June 15, 2001]

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

AND WHEREAS the Council of the Tsleil-Waututh First Nation (also known as the Burrard Indian Band) enacted the *Tsleil-Waututh First Nation Property Assessment and Taxation By-law* on March 24, 1997; which said By-law was approved by the Minister of Indian Affairs and Northern Development on September 30, 1997;

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

1. This by-law may be cited for all purposes as the *Tsleil-Waututh First Nation 2001 Rates By-law*.

2. Pursuant to Section 8 of the *Tsleil-Waututh First Nation Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *2001 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 16th day of May, 2001.

[Chief Leah George-Wilson]
Chief Leah George-Wilson

[Travis George]
Councillor Travis George

[Justin George]
Councillor Justin George

[Gerald Thomas]
Councillor Gerald Thomas

SCHEDULE "A"

The Council of the Tsleil-Waututh First Nation (Burrard Indian Band) hereby adopts the following taxation rates for the 2001 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and Section 8 of the <i>Tsleil-Waututh First Nation Property Taxation By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Parts IV, VII, VIII and IX of the <i>Tsleil-Waututh First Nation Property Assessment and Taxation By-law</i> .
Class 1 - Residential	7.16350
Class 2 - Utilities	58.79668
Class 3 - Unmanaged Forest Land	0.0000
Class 4 - Major Industry	60.09967
Class 5 - Light Industry	37.20996
Class 6 - Business and Other	23.22680
Class 7 - Managed Forest Land	0.0000
Class 8 - Recreation/Non-Profit Organization	11.28971
Class 9 - Farm	0.0000

TSLEIL WAUTUTH NATION
TAXATION EXPENDITURE BY-LAW 2000
NO. EXP 2000-01

[Effective December 18, 2000]

WHEREAS the *Tsleil Waututh Nation Consolidated Property Assessment and Taxation By-law 1997* (the *Taxation By-law 1997*) was passed by the Chief and Council of the Tsleil Waututh Nation on March 24, 1997 (Burrard Indian Band) in the best interests of the members of the Tsleil Waututh Nation (Burrard Indian Band) and was approved by the Minister on September 30, 1997;

AND WHEREAS subsection 83(2) of the *Indian Act* requires that an expenditure made out of monies raised pursuant to the *Taxation By-law 1997* and any amendments thereto approved by the Minister from time to time must be so made under the authority of a by-law of the Chief and Council of the Tsleil Waututh Nation (Burrard Indian Band);

NOW THEREFORE BE IT HEREWITH RESOLVED that the following *Tsleil Waututh Nation Taxation Expenditure By-law 2000 No. EXP 2000-01* is hereby enacted pursuant to subsection 83(2) of the *Indian Act* for the purposes of the expenditure of monies collected by the Tsleil Waututh Nation pursuant to enabling by-laws of the Tsleil Waututh Nation made in accordance with subsection 83(1) of the *Indian Act*.

SHORT TITLE

1. The *Tsleil Waututh Nation Taxation Expenditure By-law 2000* may be cited in short form as the *Expenditure By-law No. EXP 2000-01*.

DEFINITION

2. In this *Expenditure By-law No. EXP 2000-01*,
- “annual budget” means the budget for a fiscal year projecting all revenues and expenditures anticipated to be required for the provision of local services on reserve during that fiscal year, as approved by the band council;
- “band” means the Tsleil Waututh Nation (Burrard Indian Band) and any successor thereto;
- “band council” means the chief and council (future Takaya Speakers) of the band as elected by the eligible members of the band pursuant to the *Indian Act* and any successor thereto;
- “band council resolution” means a motion passed and approved by a majority of the members of the band held at a duly convened meeting of the band council;

“fiscal year” means January 1 of any calendar year to December 31 of the same year;

“*Indian Act*” means the *Indian Act* R.S.C. 1985 c.I-5 and any amendments thereto and regulations authorized thereunder;

“local services” includes local improvements, utility services, capital works and the provision of any other services required on reserve;

“local improvements” includes the following works and any combination of them:

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

“Minister” means the Minister of Indian Affairs and Northern Development and any of the Minister’s duly authorized delegates;

“provisional budget” means an interim or preliminary budget projecting revenues and expenditures anticipated to be required for the provision of local services on reserve during all or part of that fiscal year but not an annual budget;

“reserve” means those lands:

- (a) 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 Burrard Indian Band, whether they be designated lands or conditionally surrendered lands or otherwise, and
- (b) that are within the boundaries of the Burrard Inlet Indian Reserve No. 3, Inlailawatash Indian Reserve Nos. 4 and 4a, and any additions to reserve subsequent to the enactment of this *Expenditure By-law No. EXP 2000-01*;

“stabilization fund” means the fund established to hold and dispense any monies remaining in the taxation fund at the end of a fiscal year or fiscal years;

“taxation fund” as defined in and established pursuant to the *Taxation By-law 1997* and any amendments thereto approved by the Minister from time to time;

“tax administrator” means the person appointed by the band council to administer this *Expenditure By-law No. ENP 2000-01* or his designate.

BUDGETS

3.(1) On or before March 1 of each fiscal year the band council will by band council resolution direct the preparation of a provisional budget by the band’s employee(s) or agent(s).

(2) On or before June 30 of each fiscal year the band council will prepare the annual budget and will, through the means of a by-law add the annual budget as a schedule to this *Expenditure By-law No. EXP 2000-01*.

AUTHORIZED EXPENDITURES

4.(1) All expenditures, including all costs of administration, collections, realization of security, complaints, legal and consultant services, education, training and honoraria from the taxation fund will be made in accordance with the annual budget and the *Taxation By-law 1997* and any amendments thereto approved by the Minister from time to time and when made are authorized expenditures from the taxation fund provided section 3(2) above has been complied with.

(2) All funds received pursuant to the *Taxation By-law 1997* and any amendments thereto approved by the Minister from time to time will be deposited in the taxation fund.

(3) All monies deposited in the taxation fund and any interest earned thereon will be expended in accordance with the *Expenditure By-law No. EXP 2000-01* annual budget solely for local purposes including the provision of local services on reserve, capital projects and all costs associated with the administration and enforcement of the *Taxation By-law 1997* and any amendments thereto approved by the Minister from time to time in accordance with subsection 4(1).

(4) All surplus monies remaining in the taxation fund at the end of the fiscal year specified in the *Expenditure By-law No. EXP 2000-01* Annual Budget Schedule may be transferred into the stabilization fund and may be applied towards the operation and administration costs for the next fiscal year, for capital projects, overruns on existing capital projects or for any other contingencies.

EXTENSION OF TIME

5.(1) Provided that there has been substantial compliance with the provision of this *Expenditure By-law No. EXP 2000-01*, a procedural irregularity, technical failure to carry out a provision of this By-law or an insubstantial failure to comply with a requirement of this By-law by the band council, the tax administrator, or any other person appointed to carry out the administration or enforcement of this By-law, does not in itself constitute a failure to comply with this *Expenditure By-law No. EXP 2000-01* by such person.

(2) The chief and council may, by band council resolution, extend the time by which anything is required to be done pursuant to this *Expenditure By-law No. EXP 2000-01* and anything done by or within such extended time is as valid as if it had been done by or within the time otherwise provided for in this *Expenditure By-law No. EXP 2000-01*.

BY-LAW REMEDIAL

6. This *Expenditure By-law No. EXP 2000-01* is to be construed as being remedial and is to be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

TENSE

7. Where a provision or schedule of this *Expenditure By-law No. EXP 2000-01* is expressed in the present tense, future tense or past tense, the provision applies to the circumstances as they may from time to time arise without reference to the present, future or past tenses.

HEAD NOTES

8. Head notes, marginal notes and headings form no part of this *Expenditure By-law No. EXP 2000-01* and are to be construed as being inserted for convenience of reference only.

SEVERANCE OF SECTIONS

9. A finding by a court of competent jurisdiction that a section or provision of this *Expenditure By-law No. EXP 2000-01* is void does not affect or bear upon the validity of any other section or provision of this By-law or this By-law as a whole, same remaining in full force and effect, subject to section 11 below, notwithstanding the severance of such void section or provision.

USE OF FORMS AND WORDS

10. In this *Expenditure By-law No. EXP 2000-01*,

(a) words signifying the masculine gender include the feminine gender and the neuter gender and, where necessary or the context permits, a person as defined in this *Expenditure By-law No. EXP 2000-01*,

(b) words in the singular include the plural and words in the plural include the singular, and

(c) where a word or expression is defined, other parts of speech and grammatical forms of the same word or expression have corresponding meanings.

AMENDMENTS

11. Any section of this *Expenditure By-law No. EXP 2000-01* may be amended by the band council through the means of a by-law passed and approved in accordance with the appropriate section or sections of the *Indian Act* or constitution or law of the band as the case may be.

APPROVED AND PASSED at a duly convened meeting of the Chief and Council of the Tsleil Waututh Nation (Burrard Indian Band) held at the Tsleil Waututh Nation Administration Office, 3082B Ghumlye Drive, North Vancouver, BC on this 05th day of May, 2000.

[Leonard George]
Chief Leonard George

[Travis George]
Councillor Travis George

[Carleen Thomas]
Councillor Carleen Thomas

[Lianna Martin]
Councillor Lianna Martin

Comprising the majority of those members of the Band Council of the Tsleil Waututh Nation (Burrard Indian Band) present at the aforesaid meeting, a quorum being three members and the number of members of the Band Council present being [4].

TZEACHTEN FIRST NATION
2001 RATES BY-LAW
BY-LAW NO. 2001-03

[Effective June 15, 2001]

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

AND WHEREAS the Council of the Tzeachten First Nation (also known as the Tzeachten Band) enacted the *Tzeachten First Nation Property Assessment and Taxation By-law* on February 21, 1995;

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

1. This by-law may be cited for all purposes as the *Tzeachten First Nation 2001 Rates By-law*.

2. Pursuant to Section 3 of the *Tzeachten First Nation Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A-1" which is attached, and form part of the *2001 Rates By-law*.

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

[Joe Hall]

Chief Joe Hall

[Anthony Malloway]

Councillor

[Glenda Campbell]

Councillor

SCHEDULE "A-1"

The Council of the Tzeachten First Nation hereby adopts the following taxation rates for the 2001 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and Section 3 of the <i>Tzeachten First Nation Property Taxation By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the <i>Tzeachten First Nation Property Assessment and Taxation By-law</i> .
Class 1 - Residential	11.856
Class 2 - Utilities	62.598
Class 3 - Unmanaged Forest Land	23.711
Class 4 - Major Industry	29.639
Class 5 - Light Industry	24.008
Class 6 - Business and Other	26.083
Class 7 - Managed Forest Land	23.711
Class 8 - Recreational/Non-Profit	8.299
Class 9 - Farm	20.431

**TZEACHTEN FIRST NATION
EXEMPTION BY-LAW 1-2001**

[Effective June 15, 2001]

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

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

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

APPROVED by the Tzeachten First Nation at a Council meeting held in Chilliwack in the Province of British Columbia, this [28th] day of May, 2001.

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

[Joe Hall]

Chief Joe Hall

[Anthony Malloway]

Councillor

[Glenda Campbell]

Councillor

**TZEACHTEN FIRST NATION
PROPERTY TAXATION AND ASSESSMENT BY-LAWS
AMENDMENT BY-LAW NO. 2000-03**

[Effective December 20, 2000]

WHEREAS in 1995 the *Tzeachten First Nation Taxation and Assessment By-laws* were passed and approved by the Minister of Indian Affairs pursuant to Section 83 of the *Indian Act*; and

WHEREAS it is necessary to make certain amendments to the *Property Taxation and Assessment By-laws* for the purposes of implementing the Tzeachten First Nation's taxation system;

THEREFORE BE IT RESOLVED that the Chief and Council of the Tzeachten First Nation enacts the following amendment by-law for the purpose of land and property assessment and taxation pursuant to the *Indian Act*, and in particular section 83(1) thereof:

1. This by-law may be cited as the *Property Taxation and Assessment By-laws Amendment By-law No. 2000-03*.

2. The *Property Taxation and Assessment By-laws* are amended by changing the

“DEFINITIONS 2.1 In this By-law: “actual value” means the market value of any land, interest in land or improvement within the assessment area;” to read

“DEFINITIONS 2.1 in this By-law: “actual value” means the market value of the fee simple interest in land and improvements as if the interest holder held a fee simple interest located off reserve;”

3. This by-law is deemed to have come in force on January 1, 2000.

APPROVED by the Chief and Council at a duly convened meeting this 4th day of December, 2000.

[Joe Hall]

Chief Joe Hall

[Anthony Malloway]

Councillor

[Glenda Campbell]

Councillor

UPPER SIMILKAMEEN INDIAN BAND
2000 RATES BY-LAW
BY-LAW NO. 00-01

[Effective January 21, 2001]

WHEREAS:

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

AND WHEREAS:

The Council of the Upper Similkameen Indian Band enacted the *Upper Similkameen Property Assessment and Taxation By-law* on May 7th, 1996;

NOW BE IT RESOLVED:

That the following by-law be and is hereby enacted pursuant to the provision of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited as the *Upper Similkameen Indian Band 2000 Rates By-law*.

2. Pursuant to Section 11 of the *Upper Similkameen Indian Band Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *2000 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 20th day of September, 2000.

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

[Richard Holmes]

Chief

[Charlene Allison]

Councillor

[Nancy Allison]

Councillor

SCHEDULE "A"

The Council of the Upper Similkameen Indian Band hereby adopts the following taxation rates for the 2000 taxation year for the following classes of property.

Class of Property as prescribed under Schedule II and Section 17 of the *Upper Similkameen Indian Band Property Assessment and Taxation By-law*. Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the *Upper Similkameen Indian Band Property Assessment and Taxation By-law*.

	Electoral Area G "Jurisdiction 716"			Electoral Area H "Jurisdiction 717"		
	Lands + Improv.	Improv. only	Lands only	Lands + Improv.	Improv. only	Lands only
Class 1 - Residential	9.0737	1.4193	N/A	8.2911	0.1734	N/A
Class 2 - Utilities	29.1057	4.9676	N/A	25.7225	0.6069	N/A
Class 3 - Unmanaged Forest Land	27.5741	5.6772	N/A	23.7077	0.6936	N/A
Class 4 - Major Industry	26.7717	4.8256	N/A	23.4853	0.5896	N/A
Class 5 - Light Industry	22.9967	4.8256	N/A	19.7103	0.5896	N/A
Class 6 - Business and Other	20.4633	3.4773	N/A	18.0951	0.4248	N/A
Class 7 - Managed Forest Land	11.1852	4.2579	N/A	8.2854	0.5202	N/A
Class 8 - Recreational	8.9984	1.4193	N/A	8.0318	0.1734	N/A
Class 9 - Farm	10.1273	1.4193	N/A	9.1607	0.1734	N/A

WESTBANK FIRST NATION
2001 EXPENDITURE BY-LAW ANNUAL BUDGET
BY-LAW NO. 01-TX-04

[Effective June 15, 2001]

**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 *2001 Expenditure By-law Annual Budget*.

1. That the following Schedule” 2001” 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 [1st] day of [May], 2001.

[Chief Brian Eli]

 Chief

[Michael Werstuik]

 Councillor

[Chad Paul]

 Councillor

[Deanna Hamilton]

 Councillor

[Rafael De Guevara]

 Councillor

EXPENDITURE BY-LAW ANNUAL BUDGET
SCHEDULE "2001"

		Rate
Class 1	Residential	11.7057
Class 2	Utilities	38.6287
Class 5	Light Industry	26.4548
Class 6	Business/Other	25.6354
Class 8	Recreation/Non-Profit	12.0568
Sewer Parcel Fee		\$20.75

Budget		Residential Class 1	Utilities Class 2	Light Industry Class 5	Business Class 6	Recreation Class 8
WFN Home Owner Grants	725,000	2.2937	7.5691	5.1837	5.0232	2.3625
General Government Services	1,011,820	3.2011	10.5636	7.2345	7.0104	3.2971
Protective Services	286,779	0.9073	2.9940	2.0505	1.9869	0.9345
Recreation Services	86,300	0.2730	0.9010	0.6170	0.5979	0.2812
Collections for other Governments	226,927	0.7179	2.3692	1.6225	1.5723	0.7395
Transportation and Engineering Serv	336,010	1.0630	3.5080	2.4025	2.3280	1.0949
Fiscal Services	750,164	2.3733	7.8319	5.3636	5.1975	2.4445
Environmental Health Services	277,000	0.8763	2.8919	1.9805	1.9192	0.9026
	<u>3,700,000</u>	<u>11.7057</u>	<u>38.6287</u>	<u>26.4548</u>	<u>25.6354</u>	<u>12.0568</u>
CORD Sewer Agreement	53,909					
	<u>3,753,909</u>					

WESTBANK FIRST NATION
2001 TAX RATE SCHEDULE AMENDING BY-LAW
BY-LAW NO. 01-TX-03

[Effective May 30, 2001]

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 *2001 Tax Rate Schedule Amending By-law*.

1. That the following Schedule II - 2001 Tax Rate Schedule shall be added to the *Westbank First Nation Property Taxation By-law 95-TX-08* passed by Chief and Council December 11th, 1995 and approved by the Minister April 23, 1996.

PASSED AND APPROVED by the council of the Westbank First Nation at a duly convened meeting of the band council held at the Westbank First Nation Administration Office, Kelowna, British Columbia, this [1st] day of [May] , 2001.

[Brian Eli]

Chief

[Michael Werstuik]

Councillor

[Rafael De Guevara]

Councillor

[Deanna Hamilton]

Councillor

[Chad Paul]

Councillor

2001 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 2001
Taxation District	The reserve lands of the Westbank	1. Residential	11.7057
Westbank First Nation	First Nation	2. Utilities	38.6287
	IR#9 and IR#10	3. Unmanaged Forest Land	N/A
		4. Major Industry	N/A
		5. Light Industry	26.4548
		6. Business & Other	25.6354
		7. Managed Forest Land	N/A
		8. Recreational Property/ Non-Profit Organization	12.0568
		9. Farm	N/A

WESTBANK FIRST NATION
CAMPBELL ROAD TR-11A
CAPITAL EXPENDITURE BY-LAW NO. 01-TX-01

[Effective May 5, 2001]

WHEREAS:

A. Pursuant to Section 83(1) of the *Indian Act* and the Westbank First Nation's inherent right of self-government, the Westbank First Nation has enacted the *Westbank First Nation Property Taxation By-law, 95-TX-08* (the *Taxation By-law*);

B. In accordance with section 12(3)(1) of the *Taxation By-law*, the Westbank First Nation annually deposits Ten (10%) per cent of annual gross taxes in a cumulative capital projects fund (the Cumulative Fund) to be used from time to time for such capital projects as may be authorized by separate by-law;

C. Pursuant to the *Westbank First Nation Expenditure By-law, 1995*, amended by *By-law 97-TX-03* (the *Expenditure By-law*), the Westbank First Nation is authorized to expend moneys raised pursuant to the *Taxation By-law* for local purposes, including the provision of Local Services on Reserve and capital projects;

D. The Council of the Westbank First Nation deems it desirable and in the best interests of the members of the Westbank First Nation to construct sewer infrastructure off reserve along Campbell Road to benefit and provide sewer service to lands within Tsinstikeptum Indian Reserve No. 10, pursuant to the Project Cost Summary attached as Schedule "A" to this By-law;

E. The Westbank First Nation has estimated the total cost of construction of the water distribution system to be Two Hundred Sixty-Three Thousand Three hundred Thirty-Seven (\$263,337.00) Dollars, including expenses incidental thereto, as outlined in Schedule "B."

NOW THEREFORE the Council of the Westbank First Nation hereby enacts the following by-law:

1. This By-law may be cited for all purposes as the *Campbell Road Capital Expenditure By-law No. 01-TX-01*.

2. The Westbank First Nation hereby acknowledges that it is in the best interests of the Westbank First Nation to construct the sewer infrastructure, as identified in Schedule "A," to improve and extend sewer service to lands within Tsinstikeptum Indian Reserve No. 10.

3. The Westbank First Nation hereby approves the expenditure of Two Hundred Sixty-Three Thousand Three hundred Thirty-Seven (\$263,337.00) Dollars from moneys collected pursuant to the *Taxation By-law* for the purposes of constructing the sewer infrastructure in accordance with Schedule "B."

4. The Westbank First Nation also authorizes the expenditure of all or a portion of the moneys identified in section 3 to acquire all such lands, easements, rights-of-way, licences, permits, rights and authorities as may be required or desirable for or in connection with the construction of the sewer infrastructure within Tsinstikeptum Reserve No. 10.

5. The Westbank First Nation acknowledges and agrees that any moneys not expended on the water distribution system as identified in Schedule “B,” or incidental thereto, will be reimbursed to and deposited in the Cumulative Fund.

6. This By-law comes into full force and effect upon approval by the Minister of the Department of Indian Affairs and Northern Development.

BE IT KNOWN that this By-law, entitled the *Campbell Road TR-11A Capital Expenditure By-law No. 01-TX-01* is hereby read for the first, second and third and final time and is hereby enacted as *By-law No. 01-TX-01* by the Council of the Westbank First Nation at a duly convened meeting of Council held on the [29] day of [March] , 2001.

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

[Chief Brian Eli]

Chief Brian Eli

Councillor Deanna Hamilton

[Raf DeGuevara]

Councillor Raf DeGuevara

Councillor Michael Werstuik

[Chad Paul]

Councillor Chad Paul

being a majority of those members of the Council of the Westbank First Nation present at the aforesaid meeting of the Council.

The Quorum of council is three (3) members.

I, [Brian Eli] , Chief of the Westbank First Nation, do hereby certify that a true copy of the foregoing By-law was mailed to the Minister of Indian Affairs and Northern Development pursuant to section 83 of the *Indian Act* the [29] day of [March] , 2001.

[Brenda McGregor]

Witness

[Chief Brian Eli]

Chief Brian Eli

SCHEDULE “A”

Project Summary

This project includes engineering services during construction and contracted construction services for approximately 720 meters of sanitary sewer off-reserve along Campbell Road in a southerly direction from the boundary of I.R.#10 to Casa Rio Drive in Casa Loma.

This project is undertaken in partnership with the Regional District of Central Okanagan and the Provincial Ministry of Transportation and Highways to install the sewer line during a highway repair project on Campbell Road. The sewer line is intended to eventually connect to the Regional District’s sanitary sewer system and become an integral part of the system bringing sewer service to I.R.#10.

Project costs for sewer extensions to provide service to specific developments on I.R.#10 will be developer driven. As such, developers will be required to pay the cost of these extensions and to contribute to the cost of this and other sections of the project.

Developers will be required to construct sewer infrastructure to WFN standards.

SCHEDULE “B”

**ENGINEER’S COST ESTIMATE: CAMPBELL RD SANITARY SEWER
GRAVITY MAIN PORTION ONLY**

ITEM NUMBER	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT PRICE	EXTENSION
Section 01050 Field Engineering					
01050.1	Survey, Layout & As-Built Allowance	L.S.	1	#####	\$ 1,200.00
Section 01570 Traffic Regulation					
01050.1	Traffic Control	L.S.	1	#####	\$ 2,500.00
Section 02070 Sitework Demolition and Removal					
02070.1	Asphalt Removal & Disposal (all depths)	m2	2000	\$ 5.00	\$ 10,000.00
02070.2	Asphalt Sawcutting (all depths)	lin.m.	50	\$ 3.00	\$ 150.00
Section 02224 Roadway Excavation, Embankment & Compaction					
02224.1	Re-Circulate Backfill	m2	500	\$ 20.00	\$ 10,000.00
02224.2	Remove & Replace Unsuitable Trench Material with Imported Pit Run	m3	1000	\$ 40.00	\$ 40,000.00
02224.3	Rock Removal & Off-site Disposal	m3	50	\$ 50.00	\$ 2,500.00
Section 02233 Granular Base					
02233.1	Granular Base (100mm depth)	sq.m.	2500	\$ 5.00	\$ 12,500.00
Section 02234 Granular Sub-Base					
02234.1	Granular Subbase (300mm depth)	sq.m.	2500	\$ 7.00	\$ 17,500.00
Section 02512 Hot-Mix Asphalt Paving					
02512.1	Road Paving – MOTH Class II Medium Mix (50mm depth)	sq.m.	2500	N.I.C.	
Section 02725 Manholes & Catchbasins					
02725.1	Standard Manhole Base (1050 mm dia.)	ea.	12	\$ 500.00	\$ 6,000.00
02725.2	Standard Manhole Riser Section (1050 mm dia.)	vrt.m.	25.3	\$ 500.00	\$ 12,650.00
02725.3	Standard Manhole Lid & Casting (1050 mm dia.)	ea.	12	\$ 500.00	\$ 6,000.00
Section 02731 Sanitary Sewer					
02721.1	Sewer Gravity Main (300mm, all depths)	lin.m.	672	\$ 100.00	\$ 67,200.00
02721.2	Sewer Gravity Main (200mm, all depths)	lin.m.	36	\$ 90.00	\$ 3,240.00
02721.3	Sewer Service Pipe (100mm, all depths)	lin.m.	120	\$ 60.00	\$ 7,200.00
02721.4	Inspection Chambers c/w Stub, Plug, End Cap & Marker	ea.	12	\$ 250.00	\$ 3,000.00
02721.5	Wyes (300mm x 100mm)	ea.	12	\$ 250.00	\$ 3,000.00

02721.6	Twin Forcemain Stubs & Caps	L.S.	1	\$ 500.00	\$ 500.00
02721.7	Concrete Pull Box c/w Steel Lid	ea.	12	\$ 200.00	\$ 2,400.00
02721.8	Sewer Gravity Main End Caps (all diameters)	ea.	4	\$ 100.00	\$ 400.00
SUBTOTAL					\$ 207,940.00
5% CONTINGENCY ALLOWANCE					\$ 10,397.00
ENGINEERING INSPECTION					\$ 19,000.00
WFN CONTINGENCY					\$ 25,000.00
TOTAL COST					\$ 262,337.00

WESTBANK FIRST NATION
I.R.#10 WATER DISTRIBUTION SYSTEM
CAPITAL EXPENDITURE BY-LAW NO. 01-TX-02

[Effective May 5, 2001]

WHEREAS:

A. Pursuant to Section 83(1) of the *Indian Act* and the Westbank First Nation's inherent right of self-government, the Westbank First Nation has enacted the *Westbank First Nation Property Taxation By-law, 95-TX-08* (the *Taxation By-law*);

B. In accordance with section 12(3)(1) of the *Taxation By-law*, the Westbank First Nation annually deposits Ten (10%) per cent of annual gross taxes in a cumulative capital projects fund (the Cumulative Fund) to be used from time to time for such capital projects as may be authorized by separate by-law;

C. Pursuant to the *Westbank First Nation Expenditure By-law, 1995*, amended by *By-law 97-TX-03* (the *Expenditure By-law*), the Westbank First Nation is authorized to expend moneys raised pursuant to the *Taxation By-law* for local purposes, including the provision of Local Services on Reserve and capital projects;

D. The Council of the Westbank First Nation deems it desirable and in the best interests of the members of the Westbank First Nation to design and construct a water distribution system, which includes water intake systems and a pump house, on Tsinstikeptum Indian Reserve No. 10, pursuant to the Project Cost Summary attached as Schedule "A" to this By-law;

E. The Westbank First Nation has estimated the total cost of construction of the water distribution system to be One Million Seven Hundred Ninety-Six Thousand Eight Hundred Fifty (\$1,796,850.00) Dollars, including expenses incidental thereto, as outlined in Schedule "B."

NOW THEREFORE the Council of the Westbank First Nation hereby enacts the following by-law:

1. This By-law may be cited for all purposes as the *I.R.#10 Water Distribution System Capital Expenditure By-law No. 01-TX-02*.

2. The Westbank First Nation hereby acknowledges that it is in the best interests of the Westbank First Nation to construct the water distribution system, as identified in Schedule "A," to improve and extend water service to lands within Tsinstikeptum Indian Reserve No. 10.

3. The Westbank First Nation hereby approves the expenditure of One Million Seven Hundred Ninety-Six Thousand Eight Hundred Fifty (\$1,796,850.00) Dollars from moneys collected pursuant to the *Taxation By-law* for the purposes of constructing the water distribution system in accordance with Schedule "B."

4. The Westbank First Nation also authorizes the expenditure of all or a portion of the moneys identified in section 3 to acquire all such lands, easements, rights-of-way, licences, permits, rights and authorities as may be required or desirable for or in connection with the construction of the water distribution system within Tsinstikeptum Reserve No. 10.

5. The Westbank First Nation acknowledges and agrees that any moneys not expended on the water distribution system as identified in Schedule "B," or incidental thereto, will be reimbursed to and deposited in the Cumulative Fund.

6. This By-law comes into full force and effect upon approval by the Minister of the Department of Indian Affairs and Northern Development.

BE IT KNOWN that this By-law, entitled the *I.R.#10 Water Distribution System Capital Expenditure By-law No. 01-TX-02* is hereby read for the first, second and third and final time and is hereby enacted as *By-law No. 01-TX-02* by the Council of the Westbank First Nation at a duly convened meeting of Council held on the [29] day of [March], 2001.

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

[Chief Brian Eli]

Chief Brian Eli

[Raf DeGuevara]

Councillor Raf DeGuevara

Councillor Deanna Hamilton

[Chad Paul]

Councillor Chad Paul

Councillor Michael Werstuik

being a majority of those members of the Council of the Westbank First Nation present at the aforesaid meeting of the Council.

The Quorum of council is three (3) members.

I, [Brian Eli], Chief of the Westbank First Nation, do hereby certify that a true copy of the foregoing By-law was mailed to the Minister of Indian Affairs and Northern Development pursuant to section 83 of the *Indian Act* the [29] day of [March], 2001.

[Brenda McGregor]

Witness

[Chief Brian Eli]

Chief Brian Eli

SCHEDULE “A”
Water Distribution System
Project Summary

This project includes the finalization of design, tendering, engineering services during construction, contracted construction services, and purchased services to complete the intake works and pump house for the I.R.#10 water system.

The improvements will provide security of supply and additional water to meet existing demand as well as capacity to meet future development needs for I.R.#10. The system is designed to accommodate modifications to allow for additions to capacity as need arises. The core infrastructure developed by this project will allow developers to extend infrastructure at their cost to service their developments. Contributions from developers will be required to offset portions of the cost attributable to their development.

Developers will be responsible for constructing water infrastructure to WFN standards to service their developments.

Additional core infrastructure will be required as growth occurs. This additional core infrastructure includes water mains and reservoir capacity. The costs shown do not include water treatment facility costs which may be required in the future.

Works to be completed under this by-law include:

- Water intake and
- Pump station

SCHEDULE “B”

**Intake and
Water Pump Station
Phase 1**

1.	Intake Structure	\$ 100,000
2.	Intake Pipe (750m of 750mm dia. PVC x \$1,000/m.)	750,000
3.	Building (100 sq.m. x \$500/sq.m.)	50,000
4.	Pumps (2 x 200 kW)	180,000
5.	Piping	100,000
6.	Power Supply	10,000
7.	Electrical	116,000
8.	Telemetry	20,000
9.	HVAC	<u>5,000</u>
	SUBTOTAL	1,331,000
	ENGINEERING AND CONTINGENCY (35%)	<u>465,850</u>
	TOTAL ESTIMATED CAPITAL COST	\$1,796,850

WESTBANK FIRST NATION
TSINSTIKEPTUM INDIAN RESERVE NO. 9
CAPITAL EXPENDITURE BY-LAW NO. 00-TX-06

[Effective December 21, 2000]

WHEREAS:

A. Pursuant to Section 83(1) of the *Indian Act* and the Westbank First Nation's inherent right of self-government, the Westbank First Nation has enacted the *Westbank First Nation Property Taxation By-law, 95-TX-08* (the *Taxation By-law*);

B. In accordance with section 12(3)(1) of the *Taxation By-law*, the Westbank First Nation has established a Capital Reserve Fund, which as of December 31, 1999 had a balance of one million, four hundred and eighty-four thousand dollars (\$1,484,000.00);

C. Pursuant to Section 83(2) of the *Indian Act* and section 12 of the *Taxation By-law*, any expenditure of moneys raised pursuant to the *Taxation By-law* must be made under the authority of a separate by-law;

D. The Council of the Westbank First Nation deems it desirable and in the best interests of the members of the Westbank First Nation to design and construct water, sewer, road and drainage systems within Tsinstikeptum Indian Reserve No. 9;

E. The Westbank First Nation anticipates that it will receive contributions to the costs associated with designing and constructing the IR#9 water, sewer, road and drainage systems from federal, provincial and local governments, developers of reserve lands, and other sources;

F. The Council of the Westbank First Nation wishes to repeal the *Westbank First Nation Tsinstikeptum Indian Reserve No. 9 Capital Expenditure By-law No. 00-TX -02*;

NOW THEREFORE the Chief and Council of the Westbank First Nation enacts as follows:

SHORT TITLE

1. This By-law may be cited for all purposes as the *Tsinstikeptum Indian Reserve No. 9 Capital Expenditure By-law 00-TX-06*.

REPEAL OF BY-LAW NO. 00-TX-02

2. That *By-law No. 00-TX-02* cited as the *Tsinstikeptum IR#9 Capital Expenditure By-law No. 00-TX-02* is hereby repealed.

EXPENDITURE AUTHORIZATION

3. The sum of One Hundred and Seventeen Thousand and Seventy Five Dollars (\$117,075.00) is hereby appropriated from the Capital Reserve Fund to be expended on the design of a water, sewer, road and drainage system for IR#9 and land acquisition.

4. The expenditure to be carried out by the moneys hereby appropriated may be more particularly specified and authorized by resolution of the Council.

5. Should any of the above amount remain unexpended after the expenditures hereby authorized have been made, any unexpended balance shall be returned to the credit of the Capital Reserve Fund.

EFFECTIVE

6. This By-law comes into full force and effect upon approval by the Minister of the Department of Indian Affairs and Northern Development.

BE IT KNOWN that this By-law, entitled the *Tsinstikeptum Indian Reserve No. 9 Capital Expenditure By-law No. 00-TX-06* is hereby read for the first, second and third and final time and is hereby enacted as *By-law No. 00-TX-06* by the Council of the Westbank First Nation at a duly convened meeting of Council held on the [13th] day of [December], 2000.

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

	<u>[Chief Brian Eli]</u> Chief Brian Eli	
<u>[Deanna Hamilton]</u> Councillor Deanna Hamilton		<u>[Raf DeGuevara]</u> Councillor Raf DeGuevara
<u>[Chad Paul]</u> Councillor Chad Paul		<u>[Mickey Werstuik]</u> Councillor Mickey Werstuik

being a majority of those members of the Council of the Westbank First Nation present at the aforesaid meeting of the Council.

The quorum of Council is three (3) members.

I, [Brian Eli], Chief of the Westbank First Nation, do hereby certify that a true copy of the foregoing By-law was mailed to the Minister of Indian Affairs and Northern Development pursuant to section 83 of the *Indian Act* the [13] day of [Dec.], 2000.

<u>[Brenda McGregor]</u> Witness	<u>[Chief Brian Eli]</u> Chief Brian Eli
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WESTBANK FIRST NATION
TSINSTIKEPTUM INDIAN RESERVE NO. 10
CAPITAL EXPENDITURE BY-LAW NO. 00-TX-05

[Effective December 21, 2000]

WHEREAS:

A. Pursuant to Section 83(1) of the *Indian Act* and the Westbank First Nation's inherent right of self-government, the Westbank First Nation has enacted the *Westbank First Nation Property Taxation By-law, 95-TX-08* (the *Taxation By-law*);

B. In accordance with section 12(3)(1) of the *Taxation By-law*, the Westbank First Nation has established a Capital Reserve Fund, which as of December 31, 1999 had a balance of one million, four hundred and eighty-four thousand dollars (\$1,484,000.00);

C. Pursuant to Section 83(2) of the *Indian Act* and section 12 of the *Taxation By-law*, any expenditure of moneys raised pursuant to the *Taxation By-law* must be made under the authority of a separate by-law;

D. The Council of the Westbank First Nation deems it desirable and in the best interests of the members of the Westbank First Nation to design and construct water, sewer, road and drainage systems within Tsinstikeptum Indian Reserve No. 10;

E. The Westbank First Nation anticipates that it will receive contributions to the costs associated with designing and constructing the IR#10 water, sewer, road and drainage systems from federal, provincial and local governments, developers of reserve lands, and other sources;

F. The Council of the Westbank First Nation wishes to repeal the *Westbank First Nation Tsinstikeptum Indian Reserve No. 10 Capital Expenditure By-law No. 00-TX -01*;

NOW THEREFORE the Chief and Council of the Westbank First Nation enacts as follows:

SHORT TITLE

1. This By-law may be cited for all purposes as the *Tsinstikeptum Indian Reserve No. 10 Capital Expenditure By-law 00-TX-05*.

REPEAL OF BY-LAW NO. 00-TX-01

2. That *By-law No. 00-TX-01* cited as the *Tsinstikeptum IR#10 Capital Expenditure By-law No. 00-TX-01* is hereby repealed.

EXPENDITURE AUTHORIZATION

3. The sum of Seven Hundred and Sixty Thousand, Four Hundred and Eighty Dollars (\$760,480.00) is hereby appropriated from the Capital Reserve Fund to be expended on the design of a water, sewer, road and drainage system for IR#10 and land acquisition.

4. The expenditure to be carried out by the moneys hereby appropriated may be more particularly specified and authorized by resolution of the Council.

5. Should any of the above amount remain unexpended after the expenditures hereby authorized have been made, any unexpended balance shall be returned to the credit of the Capital Reserve Fund.

EFFECTIVE

6. This By-law comes into full force and effect upon approval by the Minister of the Department of Indian Affairs and Northern Development.

BE IT KNOWN that this By-law, entitled the *Tsinstikeptum Indian Reserve No. 10 Capital Expenditure By-law No. 00-TX-05* is hereby read for the first, second and third and final time and is hereby enacted as *By-law No. 00-TX-05* by the Council of the Westbank First Nation at a duly convened meeting of Council held on the [13] day of [December], 2000.

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

	<u>[Chief Brian Eli]</u> Chief Brian Eli	
<u>[Deanna Hamilton]</u> Councillor Deanna Hamilton		<u>[Raf DeGuevara]</u> Councillor Raf DeGuevara
<u>[Chad Paul]</u> Councillor Chad Paul		<u>[Mickey Werstuik]</u> Councillor Mickey Werstuik

being a majority of those members of the Council of the Westbank First Nation present at the aforesaid meeting of the Council.

The quorum of Council is three (3) members.

I, [Brian Eli], Chief of the Westbank First Nation, do hereby certify that a true copy of the foregoing By-law was mailed to the Minister of Indian Affairs and Northern Development pursuant to section 83 of the *Indian Act* the [13] day of [Dec.], 2000.

<u>[Brenda McGregor]</u> Witness	<u>[Chief Brian Eli]</u> Chief Brian Eli
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OPASKWAYAK CREE NATION
OCN ANNUAL TAX RATE BY-LAW NO. 1, 2001

[Effective May 19, 2001]

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 2001 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, 2001*.

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 [30th] day of [March], 2001.

A quorum of council consists of 5 OCN councillors.

[Frank Whitehead]

Chief

[Ron Constant]

Councillor

[Stan Head]

Councillor

[Nathan McGillivray]

Councillor

[Gilbert Lathlin]

Councillor

[Vincent Sinclair]

Councillor

[Silas Lathlin]

Councillor

**RED BANK FIRST NATION
PROPERTY ASSESSMENT AND TAXATION BY-LAW
BY-LAW NO. 1999-01**

[Effective May 5, 2001]

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

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

NOW THEREFORE BE IT RESOLVED the Council of the Red Bank 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 preceding the calendar year in which taxes are to be levied;

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

“Band or First Nation” means the Red Bank Indian Band being a band within the meaning of 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 Red Bank Band selected 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 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;

“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 Red Bank 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 Red Bank Reserves numbers 1, 4, 7 and 8, each being a reserve as defined in subsection 2(1) of the Act and any land held as a special reserve for the use and benefit of the Red Bank 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 Red Bank Indian Band;

“taxation year” means the calendar year in respect of which taxes are levied;

“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 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 January 20th 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 May 31st 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 January 1st of the calendar 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 January 20th following the valuation date; and
- (b) the permitted use of the property and all other interests in land were the same as on January 20th 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 *New Brunswick Assessment Act*, Chap. A-14 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 New Brunswick:

- (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 20th of the calendar year preceding the year in which taxes are levied and each December 20th in every calendar 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 Red Bank Band office by any person during regular business hours.

24. The tax administrator or the assessor shall on or before December 20th of each calendar 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 20th 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 6% (six per cent) per annum. Any unpaid balance shall, subject to notice of assessment and taxation, be due and payable, notwithstanding a receipt or certificate given by the tax administrator.

PART X

APPEALS

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

- (a) one person who is or was duly qualified to practice law in the Province of New Brunswick, or who is or was a Judge of a Provincial, Queen's Bench or the Court of Appeal in the Province of New Brunswick;
- (b) one person who has sat as a member of an appeal board to review assessments in and for the Province of New Brunswick;
- (c) one person who is a member of the Red Bank Indian Band who does not have any direct or indirect financial interest in any real property assessment to which an appeal relates, as set out in section 37.

(2) 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 remuneration equal to the remuneration paid to members of a Regional Assessment Review Board established pursuant to the provisions of the *New Brunswick Assessment Act* Chap. A-14 and any applicable regulations enacted thereunder or amendments made thereto.

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

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

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

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

(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, 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 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 May 31st 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 May 31st of the year they are first levied, the unpaid portion of the unpaid tax or Penalty or both shall accrue

Interest at a rate of 1.06% (one point zero six percent) per month compounded monthly or 13.5% (thirteen point five percent) per year.

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 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 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 [31] day of [January] , 2000.

[Chief Michael Augustine]

Chief Michael Augustine

Councillor Wanda Ward

[Donald Ward]

Councillor Donald Ward

[Lindsay Tenass]

Councillor Lindsay Tenass

[Anthony Haddad]

Councillor Anthony Haddad

SCHEDULE I

(section 13)

REQUEST FOR INFORMATION

TO: _____

ADDRESS: _____

RE: _____

(description of interest in land)

PURSUANT to section 13 of the _____ *First Nation Property Assessment and Taxation By-law*, and pursuant to the authority vested in me by band council resolution made the ____ day of _____, 2000, 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 _____, 2000 and that in respect of the above-noted interest in land the following person(s) is/are liable to pay any taxes levied pursuant to the _____ *First Nation Property Assessment and Taxation By-law*:

Name(s):

Address(es):

The assessed value of the _____ land:
(classification)

The assessed value of the _____ improvements:
(classification)

The assessed value of exempt land:

The assessed value of exempt improvements:

TOTAL ASSESSED VALUE: _____

TOTAL NET TAXABLE VALUE: _____

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

DATED AT _____ this _____ day of _____, 2000.

Tax Administrator

SCHEDULE IV

(section 33)

APPEAL TO ASSESSMENT REVIEW COMMITTEE

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

(description of the business and location)

on the following grounds:

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

DATED AT _____ this _____ day of _____, 2000.

Printed name of appellant

Appellant's signature

Address to which all notices to appellant are to be sent

To: Assessment Review Committee

c/o _____
(office of the assessor)

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

TO: _____

ADDRESS: _____

RE: _____
(description of interest in land)

TAKE NOTICE that the Assessment Review Committee will hear an appeal from assessment requested in Schedule IV dated the _____ day of _____, 2000 relating to the above-noted interest in land at _____ (a.m./p.m.) on the _____ day of _____, 2000.

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

DATED AT _____ this _____ day of _____, 2000.

Chairperson
Assessment Review Committee

SCHEDULE VI

(section 39)

REQUEST FOR ATTENDANCE

TO: _____

ADDRESS: _____

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

THIS IS TO REQUEST your attendance before the Assessment Review Committee at _____ (location) on the _____ day of _____, 2000 at _____ (a.m./p.m.) on the _____ day of _____ to give evidence concerning the said assessment, bringing with you any documents in your possession that may relate to the said assessment.

DATED AT _____ this _____ day of _____, 2000.

Chairperson
Assessment Review Committee

SCHEDULE VII

(section 42)

TAX NOTICE

TO: _____

ADDRESS: _____

RE: _____

(description of interest in land)

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

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

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

DATED AT _____ this _____ day of _____, 2000.

Tax Administrator

SCHEDULE VIII

(section 57)

COSTS PAYABLE BY A TAXPAYER ARISING FROM ENFORCEMENT PROCEEDINGS

- | | | |
|----|---|-------------------------|
| 1. | For preparation of and serving any and all notices required by 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 _____ *First Nation Property Assessment and Taxation By-law*, I _____, Tax Administrator of the _____ Indian Band, certify that \$ _____ is the amount of the outstanding taxes which is due and owing by _____ (Taxpayer) with respect to _____ (description of interest in land).

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

DATED AT _____ this _____ day of _____, 2000.

Tax Administrator

SCHEDULE X
(section 60)

DEMAND FOR PAYMENT AND NOTICE OF ENFORCEMENT
PROCEEDINGS

TO: _____

ADDRESS: _____

RE: _____
(description of interest in land)

The payment date of June 30, 2000, prescribed by the Notice of Taxes served on you with respect to the above-noted property has now expired. The _____ (Taxation Authority) HEREBY DEMANDS IMMEDIATE PAYMENT IN FULL of the following debt which is due and owing:

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

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

The _____ *First Nation Property Assessment and Taxation By-law* contains detailed procedures allowing for the enforcement and collection of a tax debt which is due and owing. These enforcement and collection procedures may affect your property, including personal property located on this property and 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 _____ *First Nation Property Assessment and Taxation By-law*, a copy of which is available from the Tax Administrator upon request.

DATED AT _____ this _____ day of _____, 2000.

Tax Administrator

SCHEDULE XI
(sections 61 and 62)
NOTICE OF DISTRESS

TO: _____

ADDRESS: _____

RE: _____
(description of interest in land)

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

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

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

AND FURTHER TAKE NOTICE THAT pursuant to section 62(1) of the _____ *First Nation Property Assessment and Taxation By-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 _____, 2000.

Tax Administrator

SCHEDULE XII

(section 62)

NOTICE OF SALE OF GOODS SEIZED BY DISTRESS

TAKE NOTICE THAT a sale by public auction for outstanding taxes owed to the _____ (Tax Authority) will occur on _____, 2000 at ____ o'clock at _____ (location) on the _____ Reserve.

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

(general description of the goods)

DATED AT _____ this _____ day of _____, 2000.

Tax Administrator

SCHEDULE XIII
(subsections 63(1) and 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 _____ Indian Band holding a sale by public auction (or tender) of the improvements located on the above-noted property and a disposition by public auction (or tender) of the above-noted interest on the Reserve. The Sale of Improvements and Disposition of Interest in the _____ Reserve shall be published in the _____ newspaper for seven (7) days prior to such sale and disposition, and shall be posted on the above-noted property located on the Reserve.

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

AND TAKE NOTICE THAT upon the sale and disposition being declared final, you will be required to immediately vacate the property, and any rights or 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 _____, 2000.

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 _____ 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 _____ *First Nation Property Assessment and Taxation By-law*. The following person shall, pursuant to subsection 63(10) of that By-law, be substituted for the Tax Debtor as the holder of the above-noted interest in land:

(name and address of purchaser at sale)

DATED AT _____ this _____ day of _____, 2000.

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 _____, 2000.

Tax Administrator

SCHEDULE XVI

(section 64)

CERTIFICATION OF CANCELLATION OF INTEREST IN LAND

RE: _____
(description of interest in land)

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

DATED AT _____ this _____ day of _____, 2000.

Tax Administrator

SCHEDULE XVII

(subsection 65(2))

NOTICE OF FORFEITURE

TO: _____

ADDRESS: _____

RE: _____
(description of interest in land)

TAKE NOTICE THAT taxes imposed by the _____ *First Nation Property Assessment and Taxation By-law* for the above-noted interest in the years _____ have been outstanding for two (2) years and pursuant to section _____, the above-noted interest on the Reserve is 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 _____ 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 _____, 2000.

Tax Administrator

SCHEDULE XVIII

(subsection 65(7))

CERTIFICATION OF FORFEITURE

RE: _____
(description of interest in land)

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

DATED AT _____ this _____ day of _____, 2000.

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 _____, 2000 at _____ o'clock, (within the 30 days set out above) at _____ (place), (within the 30 days set out above) and show cause as to why the services should not be discontinued.

DATED AT _____ this _____ day of _____, 2000.

Tax Administrator

SCHEDULE 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 _____, 2000, at _____ o'clock, to
consider representations from affected ratepayers with respect to the above-noted
proposed service/local improvement charge.

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

DATED AT _____ this _____ day of _____, 2000.

Chief and Council

ESKASONI BAND
2001 TAXATION RATES BY-LAWS *

[Effective May 5, 2001]

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

AND WHEREAS on the 19th day of May, 1998, the Eskasoni Band Council at a duly convened meeting enacted the *Eskasoni Property Assessment and Taxation By-law* for the purposes 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 pursuant to the declared inherent powers of self-governance which the Eskasoni Band possesses;

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

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

SHORT TITLE

1. This by-law may be cited as the *Eskasoni 2001 Taxation Rates By-law*.

INTERPRETATION

2. In this by-law any terms or words which are defined in the *Eskasoni Property Assessment and Taxation By-law* shall have the same meaning herein as attributed to that term or work in the *Eskasoni Property Assessment and Taxation By-law*.

3. The preamble forms part of this by-law.

TAX RATES

4. Property which is subject to taxation under the *Eskasoni Property Assessment and Taxation By-law* shall be taxed at a rate of \$39.33 per \$1,000.00 assessed value of land and improvements as determined in accordance with the *Eskasoni Property Assessment and Taxation By-law* for year 2001.

* Editor's Note: The sections of the By-law were numbered consecutively (1-9) by editorial staff.

GENERAL

5. A finding by a Court that a provision of this by-law is void and invalid shall not effect the validity or invalidity of the rest of by-law.

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

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.

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

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

THIS BY-LAW IS HEREBY ENACTED by the Council of the Band at a duly convened meeting held on the 2nd day of February, 2001.

[Blair Francis]

Chief

[Oliver Denny]

Councillor

[John F. Toney]

Councillor

[Barry Francis]

Councillor

[Lindsay Paul]

Councillor

[Louis Marshall]

Councillor

[Charles B. Young]

Councillor

SCHEDULE "A"

The Council of the Millbrook First Nations hereby adopt the following taxation rates for the 2001 Taxation Year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed in Section 11 of the <i>Land Tax By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assess value of the land and improvements as determined in accordance with Part V of the <i>Land Tax By-law</i> .
Class 1 – Residential – Truro	\$16.80
Class 2 – Commercial – Truro	\$32.50
Class 3 – Residential – Truro Heights	\$8.30
Class 4 – Commercial – Truro Heights	\$19.10
Class 5 – Commercial – Sheet Harbour	\$28.56
Class 6 – Commercial – Cole Harbour	\$34.40

**CHIPPEWAS OF GEORGINA ISLAND FIRST NATION
LAND MANAGEMENT CODE**

[Effective January 1, 2000]

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1. Preamble

WHEREAS the Chippewas of Georgina Island First Nation have a profound relationship with the land that is rooted in respect for the Spiritual value of the Earth and the gifts of the Creator and have a deep desire to preserve our relationship with the land;

WHEREAS Georgina Island First Nation has entered into a government-to-government *Framework Agreement on First Nation Land Management* with Canada on February 12, 1996, as amended;

And Whereas Georgina Island First Nation has the option of withdrawing our lands from the land provisions of the *Indian Act* in order to exercise control over our lands and resources for the use and benefit of our members, rather than having our lands managed on our behalf by Canada;

NOW THEREFORE this *Land Management Code* is hereby enacted as the fundamental land law of Georgina Island First Nation.

2. Title

Title

2.1 The title of this enactment is the *Chippewas of Georgina Island First Nation Land Management Code*.

3. Interpretation

Definitions

3.1 In this *Land Code*,

“community land” means any Georgina Island First Nation land in which no allotment to a member has been made and in which all members have a common interest.

“community meeting” means a meeting under this *Land Code* to which the members are invited to attend.

“Council” means the Chief and Council of Georgina Island First Nation.

“eligible voter” means, for the purpose of voting in respect of land matters under this *Land Code*, a member of Georgina Island First Nation who has attained the age of 18 years.

“First Nations Land Register” means the register maintained by the Department of Indian Affairs under the *Framework Agreement*.

“*Framework Agreement*” means the *Framework Agreement on First Nation Land Management* entered into between the Minister of Indian Affairs and Northern Development and the Chiefs of fourteen First Nations,

including Georgina Island, on February 12, 1996, as amended, and which is to be ratified on behalf of the Government of Canada by an Act of Parliament.

“immediate relatives”, in respect of a person, means the person’s mother, father, sister, brother, children or spouse.

“land law” means a land law enacted pursuant to this *Land Code*.

“land resolution” means a resolution of Council made pursuant to this *Land Code*.

“member” means a person whose name appears or is entitled to appear on the Georgina Island First Nation Band Membership List.

“Georgina Island First Nation” means the Chippewas of Georgina Island First Nation.

“Georgina Island First Nation lands” means any reserve referred to in section 6, including all the rights and resources that belong to that land.

“Transfer Agreement” means the Individual Transfer Agreement made between Georgina Island First Nation and Her Majesty in right of Canada, dated February 1997.

Paramourncy

3.2 If there is an inconsistency between this *Land Code* and any other enactment of Georgina Island First Nation, this *Land Code* prevails to the extent of the inconsistency.

4. Authority

Authority

4.1 The power of Georgina Island First Nation to govern and administer our lands flows from the Creator to the people of Georgina Island First Nation, and from the people to their Council.

Acting through the Council

4.2 Georgina Island First Nation shall act through its Council, which shall perform all the duties and functions and exercise all the powers of Georgina Island First Nation in respect of land management that are not specifically assigned to any other person or body by or under this *Land Code*.

5. Purpose

Purpose

5.1 The purpose of this *Land Code* is to set out the principles, rules and structures by which Georgina Island First Nation will exercise control over our lands and resources consistent with the *Framework Agreement*.

Ratification

5.2 The *Framework Agreement* is ratified and confirmed.

6. Description of Georgina Island First Nation Lands

Georgina
Island First
Nation lands

6.1 The following Georgina Island First Nation lands are subject to this *Land Code*:

(a) the Indian Reserve on Georgina Island, Fox Island and Snake Island known as Reserve # 33;

(b) the Indian Reserve at the “Marina” known as Reserve #33A; and

(c) all lands which may be set apart, after this *Land Code* comes into force, as reserve lands for the exclusive use and benefit of Georgina Island First Nation.

7. Lands and Interests Affected

Nature of lands
and interests

7.1 A reference to “land” in this *Land Code* means all the rights and resources that belong to the land, and includes

(a) the water, beds underlying water, riparian rights, and renewable and non-renewable natural resources appurtenant to that land, to the extent that these are under the jurisdiction of Canada; and

(b) all the interests and licences granted by Her Majesty in right of Canada listed in the Transfer Agreement.

8. Law-Making Powers

Council may
make laws

8.1 The Council may, subject to this *Land Code*, make laws respecting the development, conservation, protection, management, use and possession of Georgina Island First Nation lands, and interests and licences in relation to those lands. These powers include the power to make laws in relation to all matters necessary or ancillary to the making of laws in relation to Georgina Island First Nation lands.

Community
participation
in land use
plan

8.2 Any land use plan will be developed by the community and must receive the consent of the eligible voters at a community meeting.

9. Law-Making Procedure

Introduction
of land laws

9.1 A proposed land law may be introduced by any eligible voter at a duly convened meeting of the Council.

Explanation **9.2** The Council may require the eligible voter introducing a proposed land law to explain how the law would benefit the community.

Tabling and posting of proposed land laws **9.3** A proposed land law may be voted on by the Council after if it has been

(a) tabled at a meeting of the Council held at least 28 days before the land law is to be voted on by the Council;

(b) posted in public places on Georgina Island First Nation lands at least 21 days before the land law is to be voted on by the Council; and

(c) published in the community newspaper or distributed to eligible voters at least 10 days before the land law is to be voted on by the Council.

Public health or safety **9.4** The Council may enact a land law without the preliminary steps required under section 9.3 if the Council is of the opinion that the law is needed urgently in the interests of public health or safety.

Approval of land law by Council **9.5** A land law is enacted if it has been approved by a majority of the Council at a meeting of the Council open to the members of Georgina Island First Nation, or as provided in section 12.4.

Certification of land laws **9.6** The original copy of any land law or land resolution concerning Georgina Island First Nation lands shall be signed by

(a) a quorum of the Council present at the meeting at which it was enacted; and

(b) the secretary of the Council, or such other person designated by the Council.

10. Publication of Land Laws

Publication **10.1** All land laws must be published in the minutes of the Council.

Posting land laws **10.2** Within 7 days after a land law has been enacted, the Council shall post a copy of the law in public places on Georgina Island First Nation lands.

Registry of land laws and resolutions **10.3** The Council shall keep, at the administrative offices of Georgina Island First Nation, a register of the original copy of all land laws and land resolutions, including laws and resolutions that have been repealed or are no longer in force.

Public Access

10.4 Any person may have reasonable access to the register of land laws during normal business hours in the administrative offices of Georgina Island First Nation.

Copies for any person

10.5 Any person may obtain a copy of a land law or land resolution on payment of a reasonable fee set by the Council or a person designated by the Council.

11. Coming Into Force of Land Laws

Laws in force

11.1 A land law adopted by the Council is in force on the date of its enactment or such later date as specified by or under the land law.

12. Conflict of Interest

Application to Council members, employees, etc.

12.1 This section applies to

- (a) each member of the Council who is dealing with any matter before Council related to Georgina Island First Nation lands;
- (b) each person who is an employee of Georgina Island First Nation dealing with any matter related to Georgina Island First Nation lands; and
- (c) each person who is a member of a board, committee or other body of Georgina Island First Nation dealing with any matter related to Georgina Island First Nation lands.

Duty to report and abstain

12.2 If the person has any interest, financial or otherwise, in the matter being dealt with that might involve the person or his or her immediate relatives, the person

- (a) shall disclose the interest to the Council, or the board, committee or other body as the case may be; and
- (b) shall not take part in any deliberations on that matter nor vote on that matter.

Common interests

12.3 This section does not apply to any interest that is held by a member in common with every other member of Georgina Island First Nation.

Meeting of eligible voters

12.4 If the Council is unable to vote on a proposed land law or land resolution due to a conflict of interest, the Council may refer the matter to a community meeting and, if a quorum is present, a majority of the eligible voters present at the meeting may enact the land law or land resolution.

Inability to act **12.5** If the board, committee or other body is unable to act due to a conflict of interest, the matter shall be referred to the Council.

13. Interests and Licences in Land

Improper transactions void **13.1** A deed, lease, contract, instrument, document or agreement of any kind, whether written or oral, by which the Council, a member or any other person purports to create, grant, dispose of, assign or transfer an interest or licence in Georgina Island First Nation lands after the date this *Land Code* comes into force is void if it is not authorized under this *Land Code*.

All dispositions in writing **13.2** An interest or licence in Georgina Island First Nation lands may only be created, granted, disposed of, assigned or transferred by a written document in accordance with this *Land Code*.

Allocation of land **13.3** The allocation of Georgina Island First Nation land to a member does not require the consent of the eligible voters at a community meeting.

Authority to make dispositions **13.4** The Council may grant

- (a) interests and licences in community lands, including leases, permits, easements and rights-of-ways, subject to the consent of the eligible voters if the term of the interest or licence exceeds 50 years; and
- (b) permits to take resources from community lands, including cutting timber or removing minerals, stone, sand, gravel, clay, soil or other substances, subject to the consent of the eligible voters if the term of the permit exceeds 1 year.

Community consent for disposition **13.5** The consent of the eligible voters at a community meeting must be obtained for the following:

- (a) any grant or disposition of an interest or licence in Georgina Island First Nation lands exceeding a term of 50 years; or
- (b) any grant or disposition of any resources on community lands exceeding a term of 1 year.

Grants to non-members **13.6** The written consent of the Council must be obtained for any grant or disposition of an interest or licence in Georgina Island First Nation lands to a person who is not a member.

14. Lands Advisory Committee

Committee established	14.1 The Council may, by resolution, establish a Lands Advisory Committee to advise the Council on land matters.
Composition	14.2 The Lands Advisory Committee shall be composed of up to 5 members, all of whom must be eligible voters.
Appointments by Council	14.3 The members of the Lands Advisory Committee shall be chosen by the Council. At least one of the members appointed must be a non-resident of Georgina Island First Nation lands.
Terms and Duties of Appointees	<p>14.4 The Council may, by resolution, establish</p> <p>(a) the terms, appointment, duties and remuneration of the Lands Advisory Committee members and the filling of vacancies; and</p> <p>(b) the procedures for the Lands Advisory Committee.</p>
Procedures	14.5 The Lands Advisory Committee may make its own rules of procedure not inconsistent with those established by the Council.

15. Registration of Interests

Enforceability of interests and licences	15.1 An interest or licence in Georgina Island First Nation lands created or granted after this <i>Land Code</i> comes into effect is not enforceable against a third party or Georgina Island First Nation or a member unless it is registered.
Enforceability of charge, mortgage and pledge	15.2 A charge, pledge or mortgage of a leasehold interest in Georgina Island First Nation lands or in a building on those lands granted after this <i>Land Code</i> comes into effect is not enforceable against that leasehold interest unless it is registered.
Registration of consent	15.3 No instrument that requires consent of the Council or the eligible voters at a community meeting may be registered unless a certified copy of the resolution or minute of the Council or community meeting that evidences the consent is attached.
Duty to maintain duplicate register	15.4 The Council shall maintain a land register in form and content the same as the First Nations Land Register.
Duty of member to deposit	15.5 Every member who receives an interest or licence in Georgina Island First Nation land from another member shall deposit an original copy of the relevant instrument in the land register maintained by the Council.

Duty to deposit **15.6** The Council shall ensure that an original copy of the following instruments is deposited in the First Nations Land Register:

- (a) any grant of an interest or licence in Georgina Island First Nation lands;
- (b) any transfer or assignment of an interest in Georgina Island First Nation lands; and
- (c) any land use plan, subdivision plan or resource use plan.

16. Lots and Resources

Allocation of lots **16.1** The allocation of available residential lots to members shall be decided upon by the Council.

Right to resources **16.2** The resources on a lot and any revenue arising from the sale of those resources belong to the member holding the lot.

17. Transfer and Assignment of Interests

No consent of Council **17.1** No consent of the Council or of the eligible voters at a community meeting is required for the following:

- (a) an assignment or transfer of a member’s right to use and occupy a lot to another member; or
- (b) a grant or disposition of an interest or licence in a member’s allocation of Georgina Island First Nation land to another member.

Types of assignment and transfer **17.2** This section applies to assignments and transfers made by instrument, valid will or operation of law. ¹

Consent to transfer **17.3** Subject to section 17.1, the written consent of the Council must be obtained for any transfer or assignment of an interest or licence in Georgina Island First Nation lands.

Restrictions on assignment or further grant **17.4** The grant of any interest or licence in Georgina Island First Nation lands, shall be deemed to include a provision that the grant shall not be assigned or any other interest or licence subsequently granted without the written consent of the Council.

Registration **17.5** For greater certainty, registration of the transfer or assignment is required under section 15.

¹ This section applies to assignments or transfers that occur by way of a legal document of assignment, a will, or by the effect of a law that transfers land from one person to another.

18. Mortgages and Seizures of Leasehold Interests

- Limit on mortgages **18.1** A leasehold interest may be subject to charge or mortgage for a term not exceeding the term of the lease.
- Mortgages to non-members **18.2** The written consent of the Council must be obtained for any charge or mortgage of a leasehold interest to a person who is not a member.
- Exception **18.3** The term of any charge or mortgage shall not exceed 50 years, unless consented to by the eligible voters at a community meeting.
- Default in mortgage **18.4** In the event of default in the terms of a charge or mortgage, no leasehold interest is subject to possession by the chargee or mortgagee, foreclosure, power of sale or any other form of execution or seizure, unless
- (a) the charge or mortgage received whatever consent was required from the Council or the eligible voters under this section;
 - (b) an original copy of the charge or mortgage was given to the Council for registration; and
 - (c) a reasonable opportunity to redeem the charge or mortgage is given to the lessor.
- Power of redemption **18.5** If the lessor exercises the power of redemption, the lessor becomes the lessee of the land and takes the position of the chargor or mortgagor for all purposes after the date of the redemption.

19. Voluntary Land Exchanges and Protections

- Conditions for a land exchange **19.1** Georgina Island First Nation may make an agreement with another party to voluntarily exchange a parcel of Georgina Island First Nation land for a parcel of land from that other party in accordance with this *Land Code* and the *Framework Agreement*.
- Negotiators **19.2** The Council shall designate the person or persons who are to have authority to negotiate a land exchange agreement on behalf of Georgina Island First Nation.
- Community consideration **19.3** Once negotiations on the land exchange agreement are concluded, the proposed agreement must be submitted to a community meeting for consideration by the eligible voters.

No effect

19.4 A land exchange must receive the consent of the eligible voters at a community meeting before it can take effect.

Land to be received

19.5 No land exchange may occur unless the land to be received by Georgina Island First Nation in the exchange meets the following conditions:

(a) it must be either equal to or greater than the area of Georgina Island First Nation land to be exchanged or else it must be comparable to the appraised value of the Georgina Island First Nation land;

(b) if it is equal to or greater than the area of Georgina Island First Nation land to be exchanged, but is less than comparable value, then Georgina Island First Nation must receive additional compensation equal to or greater than the difference in value;

(c) it shall not be smaller than the area of Georgina Island First Nation land to be exchanged, unless the exchange does not result in Georgina Island First Nation having less total land area than when this *Land Code* took effect; and

(d) it must become a reserve and be subject to this *Land Code*.

Federal involvement

19.6 Georgina Island First Nation, before concluding a land exchange agreement, must receive a written statement from Canada clearly stating that Her Majesty in right of Canada

(a) agrees to set apart as a reserve the land to be received in exchange, as of the date of the land exchange or such later date as the Council may specify by resolution; and

(b) agrees to the manner and form of the exchange as set out in the exchange agreement.

Additional land

19.7 Georgina Island First Nation may negotiate to receive one or more other parcels of land as compensation, in addition to the parcel referred to above which is intended to become a reserve. These other parcels may be held by Georgina Island First Nation in fee simple or some other manner.

Process of land exchange

19.8 The land exchange agreement shall provide that, if the land exchange receives the consent of the eligible voters at a community meeting,

(a) the other party to the exchange must transfer to Canada the title to the land which is to be set apart as a reserve;

(b) the Council must pass a resolution authorizing Canada to transfer title to the Georgina Island First Nation land in accordance with the exchange agreement; and

(c) an original copy of the instruments transferring title to the relevant parcels of land must be registered in the appropriate registers.

20. Financial Controls and Accountability

Application

20.1 This section applies only to financial matters relating to Georgina Island First Nation land.

Establishment
of bank
accounts

20.2 The Council shall maintain one or more financial accounts in a financial institution and shall deposit in those accounts

(a) transfer payments received from Canada for the management and administration of Georgina Island First Nation lands;

(b) moneys received by Georgina Island First Nation from the grant or disposition of any interests or licences in community lands;

(c) all fees, fines, charges and levies imposed by a land law or land resolution;

(d) all capital and revenue moneys received from Canada from the grant or disposition of any interests and licences in Georgina Island First Nation lands; and

(e) any other land revenue received by Georgina Island First Nation.

Signing
officers

20.3 The Council shall authorize at least 4 persons, at least 2 of whom shall be members of the Council, to sign cheques and other bills of exchange or transfer drawn on the account.

Bonding

20.4 Every employee of Georgina Island First Nation who is a signing officer must be bondable.

Two signatures

20.5 To be valid, a cheque or other bill of exchange or transfer drawn on the account must be signed by two signing officers, one of whom must be bondable.

Fiscal year

20.6 The fiscal year of Georgina Island First Nation begins on April 1 of each year and ends on March 31 of the following year.

Adoption
of budget

20.7 The Council shall, by resolution, prior to the beginning of each fiscal year, adopt a land management budget for that fiscal

year and may, if the Council deems it necessary in the course of the fiscal year, adopt supplementary budgets for that fiscal year.

Procedure **20.8** After adopting the land management budget or supplementary budget, the Council shall, without undue delay

(a) explain the budget or supplementary budget to the members at an annual community meeting; and

(b) make a copy of the budget or supplementary budget available at the administrative offices of Georgina Island First Nation for inspection by members at reasonable hours.

If no budget **20.9** If the Council fails to adopt a land management budget for a fiscal year prior to the beginning of that fiscal year, the budget and any supplementary budgets of the previous fiscal year apply until a new budget is adopted.

Budget rules **20.10** The Council may make rules respecting the preparation and implementation of land management budgets.

Expenditures **20.11** The Council may not expend moneys or commit itself, by contract or otherwise, to expend moneys, unless the expenditure is authorized by or under a law or resolution or approved budget.

Books of account and financial records **20.12** Georgina Island First Nation shall keep books of account and financial records in accordance with generally accepted accounting principles.

Access to books and records **20.13** A member of the Council, an eligible voter or any person authorized by the Council may at any reasonable time, inspect the books of account and financial records of Georgina Island First Nation.

Offences **20.14** A person is guilty of an offence if the person
(a) impedes or obstructs anyone from exercising their right to inspect the books or account or financial records of Georgina Island First Nation; or

(b) has control of the books or account or financial records of Georgina Island First Nation and fails to give all reasonable assistance to anyone exercising their right to inspect those books or records.

Preparation of financial statement **20.15** Within 90 days after the end of each fiscal year, Georgina Island First Nation shall prepare a financial statement in comparative form, containing at a minimum

- (a) a balance sheet;
- (b) a statement of revenues and expenditures and a comparison of these with the amounts stated in Georgina Island First Nation's budget and any supplementary budget; and
- (c) any other information necessary for a fair presentation of the financial position of Georgina Island First Nation.

Consolidated
accounts

20.16 The accounting and auditing requirements of this *Land Code* may be done together with, and consolidated with, the other accounts of Georgina Island First Nation.

21. Appointment of Auditor

Appointment
of auditor

21.1 For each fiscal year, a duly accredited auditor shall be appointed for the audit of the land related financial records of Georgina Island First Nation.

Holding office

21.2 The auditor holds office until re-appointed, or until a new auditor is appointed.

Vacancy in
office

21.3 Where a vacancy occurs during the term of an auditor, the Council shall, without delay, appoint a new auditor for the remainder of the former auditor's term and shall fix the auditor's remuneration.

Remuneration

21.4 The auditor's remuneration shall be paid by Georgina Island First Nation out of the operational funding received from Canada.

Duty of auditor

21.5 The auditor shall, within 120 days after the end of Georgina Island First Nation's fiscal year, prepare and submit to the Council, a report on Georgina Island First Nation's financial statement, stating whether, in the opinion of the auditor, the financial statement presents fairly the financial position of Georgina Island First Nation in accordance with generally accepted accounting principles applied on a basis consistent with that applied in the previous fiscal year.

Access to
records

21.6 In order to prepare the report on Georgina Island First Nation's financial statement, the auditor may at all reasonable times inspect the financial records, accounts, books, minutes, vouchers and receipts of Georgina Island First Nation and any person or body who administers money on behalf of Georgina Island First Nation.

Explanation
of auditor's
report

21.7 The Council shall present the auditor's report to the members at a community meeting.

Report available for inspection

21.8 The Council shall make a copy of the auditor’s report available at the administrative offices of Georgina Island First Nation and any member may inspect the auditor’s report during normal business hours at those offices.

22. Community Approvals

Decision by eligible voters at a community meeting

22.1 A community meeting shall be held by Georgina Island First Nation to discuss and make a decision on the following matters:

- (a) a land use plan;
- (b) any land law or land resolution that the Council is unable to enact due to a conflict of interest under section 12.4;
- (c) any grant or disposition of an interest or licence in Georgina Island First Nation lands that is longer than 50 years under in section 13.5(a);
- (d) any grant or disposition of resources on community lands that is longer than 1 year under section 13.5(b);
- (e) any charge or mortgage that is longer than 50 years under section 18.3;
- (f) any amendment to this *Land Code*; and
- (g) any voluntary exchange of Georgina Island First Nation land.

Transfer Agreement with Canada

22.2 An amendment to, or renewal of, the Transfer Agreement with Canada made under clause 6 of the *Framework Agreement* does not require approval by the eligible voters at a community meeting, unless the amendment or renewal reduces the amount of funding provided by Canada.

Increased percentage

22.3 The Council may by law or resolution increase the number or percentage of eligible voters who are required to make a decision at a community meeting above the minimum majority in section 23.5.

23. Procedure for Community Meetings

Notice to members

23.1 The Council shall give notice specifying the date, time and place of the community meeting and containing a brief description of the matters to be decided on at the community meeting.

Manner of notice

23.2 The notice of a community meeting must be given to the members by

(a) posting the notice in public places on Georgina Island First Nation lands at least 21 days before the community meeting;

(b) publishing the notice in the community newspaper or distributed to eligible voters at least 10 days before the meeting;

(c) taking reasonable steps to locate and inform members who reside off-reserve; and

(d) taking such other measures as the Council may consider appropriate in the circumstances.

Rights of eligible voters

23.3 Each member who is at least 18 years of age is eligible to attend and vote at a community meeting.

Who may attend

23.4 Only eligible voters have a right to attend a community meeting, but other persons may attend with the permission of the Council.

Quorum

23.5 At any properly convened community meeting, the quorum for transacting lands business is 26 eligible voters.

Voting

23.6 If there is a quorum present at a community meeting, decisions may be made by a majority vote of the eligible voters present at the meeting.

Other meetings

23.7 The Council may schedule more than one community meeting to discuss and decide on a matter that requires a community meeting.

Other laws

23.8 For greater certainty, the Council may make laws respecting community meetings.

24. Annual Community Meeting

Annual community meeting

24.1 The Council, on behalf of Georgina Island First Nation, shall call and hold an annual community meeting within two months of the receipt of the auditor's report.

Agenda at community meeting

24.2 The agenda for each annual community meeting shall include the following:

(a) the approval of the minutes of previous years annual community meeting;

(b) an annual review of land management;

(c) a presentation of the auditor's report and approval;

- (d) the appointment of an auditor for the new fiscal year;
- (e) any other matters proposed by the Council; and
- (f) new business.

Appointment of secretary

24.3 The secretary to the Council shall take the minutes of the annual community meeting and file copies of the minutes with the registrar of land laws.

25. Local Dispute Resolution Systems

Appointment of dispute resolution body

25.1 The Council shall, within 60 days of the coming into force of this *Land Code*, appoint a dispute resolution body to deal with disputes and appeals relating to Georgina Island First Nation land that arise after this *Land Code* comes into force.

Appealable disputes

25.2 The matters that may be appealed to the dispute resolution body shall be provided for by a land law.

Right of appeal

25.3 A member, or a non-member with an interest in Georgina Island First Nation land, may appeal a dispute to the dispute resolution body for its decision if

- (a) the dispute that cannot be resolved by the Council or the Lands Advisory Committee, if one is established; and
- (b) the dispute is one that is made appealable to the dispute resolution body by a land law.

Appeal procedures

25.4 An appeal to the dispute resolution body shall be made and determined in accordance with the appeal procedures established by the dispute resolution body.

Improper influence

25.5 Any attempt by a person making an appeal to improperly influence the decision of the dispute resolution body will result in the automatic rejection of the appeal.

Limitation period

25.6 The limitation period for an appeal to the dispute resolution body is 30 days after the day the decision, act or omission being appealed was made.

Power on appeal

25.7 The dispute resolution body may, after hearing an appeal,

- (a) confirm or reverse the decision, in whole or in part;
- (b) substitute its own decision for the decision appealed from;
- (c) direct that an action be taken or ceased; or

(d) refer the matter or dispute back for a new decision.

Decision final

25.8 A decision of the dispute resolution body is final and binding.

Written decisions

25.9 Decisions of the dispute resolution body must be in writing, signed by

(a) a member of the dispute resolution body; or

(b) an officer designated by the dispute resolution body to do so.

Reasons

25.10 The dispute resolution body may give reasons for its decision, and shall do so in writing if a party to the proceedings requests them before, or within 14 days after, the date of the decision.

26. Liability Coverage

Liability Coverage

26.1 The Council shall arrange, maintain and pay, out of the operational funding received from Canada, insurance coverage for its officers and employees engaged in carrying out any matter related to Georgina Island First Nation lands to indemnify them against personal liability arising from the performance of those duties.

Extent of coverage

26.2 The actual extent of coverage shall be determined by the Council.

Bonding

26.3 Every employee of Georgina Island First Nation whose responsibilities include land administration or collecting or accounting for land revenue must be bondable.

27. Offences

Application of the Criminal Code

27.1 Unless some other procedure is provided for by a land law, the summary conviction procedures of Part XXVII of the *Criminal Code*, as amended from time to time, apply to offences under this *Land Code*, a land law or land resolution.

28. No Expropriation of Land

Prohibition

28.1 There shall be no expropriation of Georgina Island First Nation land by the Council.

29. Commencement

Preconditions

29.1 This *Land Code* shall not come into force unless

(a) the community approves this *Land Code* and the Transfer Agreement with Canada, and this *Land Code* has been certified by the verifier pursuant to the *Framework Agreement*;

(b) the Federal Legislation ratifying the *Framework Agreement* is in force; and

(c) the Council has passed a resolution that adequate funding for land management has been identified and assured by Canada under the Transfer Agreement.

Commencement
date

29.2 Subject to section 29.1, this *Land Code* shall come into force on the first day of the month following the coming into force of the federal legislation.

**MISSISSAUGAS OF SCUGOG ISLAND FIRST NATION
LAND MANAGEMENT CODE**

[Effective January 1, 2000]

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1. Preamble

WHEREAS the Mississaugas of Scugog Island First Nation have a profound relationship with the land that is rooted in respect for the Spiritual value of the Earth and the gifts of the Creator and have a deep desire to preserve our relationship with the land;

WHEREAS Scugog Island First Nation has entered into a government-to-government *Framework Agreement on First Nation Land Management* with Canada on February 12, 1996, as amended;

AND WHEREAS Scugog Island First Nation has the option of withdrawing our lands from the land provisions of the *Indian Act* in order to exercise control over our lands and resources for the use and benefit of our members, rather than having our lands managed on our behalf by Canada;

NOW THEREFORE this *Land Management Code* is hereby enacted as the fundamental land law of Scugog Island First Nation.

2. Title

Title **2.1** The title of this enactment is the *Mississaugas of Scugog Island First Nation Land Management Code*.

3. Interpretation

Definitions **3.1** In this *Land Code*,

“community land” means any Scugog Island First Nation land in which no allotment to a member has been made and in which all members have a common interest.

“community meeting” means a meeting under this *Land Code* to which the members are invited to attend.

“Council” means the Chief and Council of Scugog Island First Nation.

“eligible voter” means, for the purpose of voting in respect of land matters under this *Land Code*, a member of Scugog Island First Nation who has attained the age of 18 years.

“First Nations Land Register” means the register maintained by the Department of Indian Affairs under the *Framework Agreement*.

“*Framework Agreement*” means the *Framework Agreement on First Nation Land Management* entered into between the Minister of Indian Affairs and Northern Development and the Chiefs of

fourteen First Nations, including Scugog Island, on February 12, 1996, as amended, and which is to be ratified on behalf of the Government of Canada by an Act of Parliament.

“immediate relatives”, in respect of a person, means the person’s mother, father, sister, brother, children or spouse.

“land law” means a land law enacted pursuant to this *Land Code*.

“land resolution” means a resolution of Council made pursuant to this *Land Code*.

“member” means a person whose name appears or is entitled to appear on the Scugog Island First Nation Band Membership List.

“Scugog Island First Nation” means the Mississaugas of Scugog Island First Nation.

“Scugog Island First Nation lands” means any reserve referred to in section 6, including all the rights and resources that belong to that land.

“Transfer Agreement” means the Individual Transfer Agreement made between Scugog Island First Nation and Her Majesty in right of Canada, dated February 1997.

Paramourncy

3.2 If there is an inconsistency between this *Land Code* and any other enactment of Scugog Island First Nation, this *Land Code* prevails to the extent of the inconsistency.

4. Authority

Authority

4.1 The power of Scugog Island First Nation to govern and administer our lands flows from the Creator to the people of Scugog Island First Nation, and from the people to their Council.

Acting through
the Council

4.2 Scugog Island First Nation shall act through its Council, which shall perform all the duties and functions and exercise all the powers of Scugog Island First Nation in respect of land management that are not specifically assigned to any other person or body by or under this *Land Code*.

5. Purpose

Purpose

5.1 The purpose of this *Land Code* is to set out the principles, guidelines and processes by which Scugog Island First Nation will exercise control over our lands and resources consistent with the *Framework Agreement*.

Ratification	<p>5.2 The <i>Framework Agreement</i> is ratified and confirmed.</p> <p>6. Description of Scugog Island First Nation Lands</p>
Scugog Island First Nation lands	<p>6.1 The following Scugog Island First Nation lands are subject to this <i>Land Code</i>:</p> <ul style="list-style-type: none">(a) the Indian Reserve on Scugog Island known as Reserve # 34; and(b) all lands which may be set apart, after this <i>Land Code</i> comes into force, as reserve lands for the exclusive use and benefit of Scugog Island First Nation. <p>7. Lands and Interests Affected</p>
Nature of lands and interests	<p>7.1 A reference to “land” in this <i>Land Code</i> means all the rights and resources that belong to the land, and includes</p> <ul style="list-style-type: none">(a) the water, beds underlying water, riparian rights, and renewable and non-renewable natural resources appurtenant to that land, to the extent that these are under the jurisdiction of Canada; and(b) all the interests and licences granted by Her Majesty in right of Canada listed in the Transfer Agreement. <p>8. Law-Making Powers</p>
Council may make laws	<p>8.1 The Council may, subject to this <i>Land Code</i>, make laws respecting the development, conservation, protection, management, use and possession of Scugog Island First Nation lands, and interests and licences in relation to those lands. These powers include the power to make laws in relation to all matters necessary or ancillary to the making of laws in relation to Scugog Island First Nation lands.</p> <p>8.2 Any land use plan will be developed by the community and must receive the consent of the eligible voters at a community meeting.</p>
Community participation in land use plan	<p>9. Law-Making Procedure</p>
Introduction of land laws	<p>9.1 A proposed land law may be introduced by any eligible voter at a duly convened meeting of the Council.</p> <p>9.2 The Council may require the eligible voter introducing a proposed land law to explain how the law would benefit the community.</p>
Explanation	

Tabling and
posting of
proposed land
laws

9.3 A proposed land law may be voted on by the Council after if it has been

- (a) tabled at a meeting of the Council held at least 28 days before the land law is to be voted on by the Council;
- (b) posted in public places on Scugog Island First Nation lands at least 21 days before the land law is to be voted on by the Council; and
- (c) published in the community newspaper or distributed to eligible voters at least 10 days before the land law is to be voted on by the Council.

Public health
or safety

9.4 The Council may enact a land law without the preliminary steps required under section 9.3 if the Council is of the opinion that the law is needed urgently in the interests of public health or safety.

Approval of land
law by Council

9.5 A land law is enacted if it has been approved by a majority of the Council at a meeting of the Council open to the members of Scugog Island First Nation, or as provided in section 12.4.

Certification
of land laws

9.6 The original copy of any land law or land resolution concerning Scugog Island First Nation lands shall be signed by

- (a) a quorum of the Council present at the meeting at which it was enacted; and
- (b) the secretary of the Council, or such other person designated by the Council.

10. Publication of Land Laws

Publication

10.1 All land laws must be published in the minutes of the Council.

Posting land laws

10.2 Within 7 days after a land law has been enacted, the Council shall post a copy of the law in public places on Scugog Island First Nation lands.

Registry of
land laws and
resolutions

10.3 The Council shall keep, at the administrative offices of Scugog Island First Nation, a register of the original copy of all land laws and land resolutions, including laws and resolutions that have been repealed or are no longer in force.

Public Access

10.4 Any person may have reasonable access to the register of land laws during normal business hours in the administrative offices of Scugog Island First Nation.

Copies for any person

10.5 Any person may obtain a copy of a land law or land resolution on payment of a reasonable fee set by the Council or a person designated by the Council.

11. Coming Into Force of Land Laws

Laws in force

11.1 A land law adopted by the Council is in force on the date of its enactment or such later date as specified by or under the land law.

12. Conflict of Interest

Application to Council members, employees, etc.

12.1 This section applies to

(a) each member of the Council who is dealing with any matter before Council related to Scugog Island First Nation lands;

(b) each person who is an employee of Scugog Island First Nation dealing with any matter related to Scugog Island First Nation lands; and

(c) each person who is a member of a board, committee or other body of Scugog Island First Nation dealing with any matter related to Scugog Island First Nation lands.

Duty to report and abstain

12.2 If the person has any interest, financial or otherwise, in the matter being dealt with that might involve the person or his or her immediate relatives, the person

(a) shall disclose the interest to the Council, or the board, committee or other body as the case may be; and

(b) shall not take part in any deliberations on that matter nor vote on that matter.

Common interests

12.3 This section does not apply to any interest that is held by a member in common with every other member of Scugog Island First Nation.

Meeting of eligible voters

12.4 If the Council is unable to vote on a proposed land law or land resolution due to a conflict of interest, the Council may refer the matter to a community meeting and, if a quorum is present, a majority of the eligible voters present at the meeting may enact the land law or land resolution.

Inability to act

12.5 If the board, committee or other body is unable to act due to a conflict of interest, the matter shall be referred to the Council.

13. Interests and Licences in Land

Improper transactions void

13.1 A deed, lease, contract, instrument, document or agreement of any kind, whether written or oral, by which the Council, a member or any other person purports to create, grant, dispose of, assign or transfer an interest or licence in Scugog Island First Nation lands after the date this *Land Code* comes into force is void if it is not authorized under this *Land Code*.

All dispositions in writing

13.2 An interest or licence in Scugog Island First Nation lands may only be created, granted, disposed of, assigned or transferred by a written document in accordance with this *Land Code*.

Allocation of land

13.3 The allocation of Scugog Island First Nation land to a member does not require the consent of the eligible voters at a community meeting.

Authority to make dispositions

13.4 The Council may grant

(a) interests and licences in community lands, including leases, permits, easements and rights-of-ways, subject to the consent of the eligible voters if the term of the interest or licence exceeds 25 years; and

(b) permits to take resources from community lands, including cutting timber or removing minerals, stone, sand, gravel, clay, soil or other substances, subject to the consent of the eligible voters if the term of the permit exceeds 1 year.

Community consent for disposition

13.5 The consent of the eligible voters at a community meeting must be obtained for the following :

(a) any grant or disposition of an interest or licence in Scugog Island First Nation lands exceeding a term of 25 years; or

(b) any grant or disposition of any resources on community lands exceeding a term of 1 year.

Grants to non-members

13.6 The written consent of the Council must be obtained for any grant or disposition of an interest or licence in Scugog Island First Nation lands to a person who is not a member.

14. Lands Advisory Committee

Committee established

14.1 The Council may, by resolution, establish a Lands Advisory Committee to advise the Council on land matters.

Composition **14.2** The Lands Advisory Committee shall be composed of up to 5 members, all of whom must be eligible voters.

Appointments by Council **14.3** The members of the Lands Advisory Committee shall be chosen by the Council. At least one of the members appointed must be a non-resident of Scugog Island First Nation lands.

Terms and Duties of Appointees **14.4** The Council may, by resolution, establish
(a) the terms, appointment, duties and remuneration of the Lands Advisory Committee members and the filling of vacancies; and
(b) the procedures for the Lands Advisory Committee.

Procedures **14.5** The Lands Advisory Committee may make its own rules of procedure not inconsistent with those established by the Council.

15. Registration of Interests

Enforceability of interests and licences **15.1** An interest or licence in Scugog Island First Nation lands created or granted after this *Land Code* comes into effect is not enforceable against a third party or Scugog Island First Nation or a member unless it is registered.

Enforceability of charge, mortgage and pledge **15.2** A charge, pledge or mortgage of a leasehold interest in Scugog Island First Nation lands or in a building on those lands granted after this *Land Code* comes into effect is not enforceable against that leasehold interest unless it is registered.

Registration of consent **15.3** No instrument that requires consent of the Council or the eligible voters at a community meeting may be registered unless a certified copy of the resolution or minute of the Council or community meeting that evidences the consent is attached.

Duty to maintain duplicate register **15.4** The Council shall maintain a land register in form and content the same as the First Nations Land Register.

Duty of member to deposit **15.5** Every member who receives an interest or licence in Scugog Island First Nation land from another member shall deposit an original copy of the relevant instrument in the land register maintained by the Council.

Duty to deposit **15.6** The Council shall ensure that an original copy of the following instruments is deposited in the First Nations Land Register:

(a) any grant of an interest or licence in Scugog Island First Nation lands;

(b) any transfer or assignment of an interest in Scugog Island First Nation lands; and

(c) any land use plan, subdivision plan or resource use plan.

16. Residential Lots and Resources

Allocation of lots

16.1 The allocation of available residential lots to members shall be decided upon by the Council.

No allocation to non-members

16.2 The Council may not allocate a residential lot to a person who is not a member.

Nature of interest in residential lot

16.3 The allocation of a residential lot to a member confers the exclusive use and occupancy of that lot for residential purposes subject to applicable land laws.

Rights attached to residential lots

16.4 The rights of a member to use and occupy a residential lot, and the procedures to protect those rights, shall be provided for by a land law or a land resolution.

Right to resources

16.5 The resources on a lot and any revenue arising from the sale of those resources belong to the member with the right to use and occupy the lot.

Transfer of interest

16.6 A member may transfer, devise or otherwise dispose of the member's right to use and occupy a residential lot to another member.

Allocation of residential lot on death of member

16.7 If a member holding a residential lot dies, and no provision has been made by that member for the disposition of his or her rights to use and occupy that lot to another member, the Council, upon the recommendation of the Lands Advisory Committee, if any, is obliged to determine to whom the lot shall be allocated.

Right of residence

16.8 The following persons have a right to reside on Scugog Island First Nation lands:

(a) members, their spouses and children; and

(b) lessees and permittees, in accordance with the provisions of the instrument granting the lease or permit.

Right of access

16.9 The following persons have a right of access to Scugog Island First Nation lands:

(a) members and their spouses and children;

(b) a lessee and his or her invitees;

(c) permittees and those granted a right of access under the permit;

(d) a person who is authorized by a government body or any other public body, established by or under an Act of Parliament, or an Act of the legislature of the province or a law of Scugog Island First Nation to perform a public function, to establish, operate or administer a public service, to construct or operate a public installation, or to conduct a technical survey; or

(e) a person authorized by a land law or by a resolution of the Council.

Public Access

16.10 Any member of the public may have access to Scugog Island First Nation land for any social or business purpose if

(a) the individual does not trespass on allotted or leased lands or interfere with any interest of Scugog Island; and

(b) the Council has not passed a resolution barring that individual.

Prohibition
against residing

16.11 No person may reside on, enter or remain on Scugog Island First Nation land except in accordance with a residence or access right under this *Land Code*.

Trespass

16.12 Any person who resides on, enters or remains on Scugog Island First Nation land other than in accordance with a residence or access right under this *Land Code* is guilty of an offence.

Civil remedies

16.13 All remedies that a person in possession of land may obtain for acts of trespass are continued.¹

No consent of
Council

17. Transfer and Assignment of Interests

17.1 No consent of the Council or of the eligible voters at a community meeting is required for the following:

(a) an assignment or transfer of a member's right to use and occupy a lot to another member; or

(b) a grant or disposition of an interest or licence in a member's allocation of Scugog Island First Nation land to another member.

¹ This includes remedies like injunctions and orders for the forcible removal of a trespasser.

Types of assignment and transfer	17.2 This section applies to assignments and transfers made by instrument, valid will or operation of law. ²
Consent to transfer	17.3 Subject to section 17.1, the written consent of the Council must be obtained for any transfer or assignment of an interest or licence in Scugog Island First Nation lands.
Restrictions on assignment or further grant	17.4 The grant of any interest or licence in Scugog Island First Nation lands, shall be deemed to include a provision that the grant shall not be assigned or any other interest or licence subsequently granted without the written consent of the Council.
Registration	17.5 For greater certainty, registration of the transfer or assignment is required under section 15.
18. Mortgages and Seizures of Leasehold Interests	
Limit on mortgages	18.1 A leasehold interest may be subject to charge or mortgage for a term not exceeding the term of the lease.
Mortgages to non-members	18.2 The written consent of the Council must be obtained for any charge or mortgage of a leasehold interest to a person who is not a member.
Exception	18.3 The term of any charge or mortgage shall not exceed 25 years, unless consented to by the eligible voters at a community meeting.
Default in mortgage	18.4 In the event of default in the terms of a charge or mortgage, no leasehold interest is subject to possession by the chargee or mortgagee, foreclosure, power of sale or any other form of execution or seizure, unless <ul style="list-style-type: none"> <li data-bbox="355 1128 1011 1223">(a) the charge or mortgage received whatever consent was required from the Council or the eligible voters under this section; <li data-bbox="355 1241 1011 1302">(b) an original copy of the charge or mortgage was given to the Council for registration; and <li data-bbox="355 1319 1011 1380">(c) a reasonable opportunity to redeem the charge or mortgage is given to the lessor.
Power of redemption	18.5 If the lessor exercises the power of redemption, the lessor becomes the lessee of the land and takes the position of

² This section applies to assignments or transfers that occur by way of a legal document of assignment, a will, or by the effect of a law that transfers land from one person to another.

the chargor or mortgagor for all purposes after the date of the redemption.

19. Voluntary Land Exchanges and Protections

Conditions for
a land exchange

19.1 Scugog Island First Nation may make an agreement with another party to voluntarily exchange a parcel of Scugog Island First Nation land for a parcel of land from that other party in accordance with this *Land Code* and the *Framework Agreement*.

Negotiators

19.2 The Council shall designate the person or persons who are to have authority to negotiate a land exchange agreement on behalf of Scugog Island First Nation.

Community
consideration

19.3 Once negotiations on the land exchange agreement are concluded, the proposed agreement must be submitted to a community meeting for consideration by the eligible voters.

No effect

19.4 A land exchange must receive the consent of the eligible voters at a community meeting before it can take effect.

Land to be
received

19.5 No land exchange may occur unless the land to be received by Scugog Island First Nation in the exchange meets the following conditions:

(a) it must be either equal to or greater than the area of Scugog Island First Nation land to be exchanged or else it must be comparable to the appraised value of the Scugog Island First Nation land;

(b) if it is equal to or greater than the area of Scugog Island First Nation land to be exchanged, but is less than comparable value, then Scugog Island First Nation must receive additional compensation equal to or greater than the difference in value;

(c) it shall not be smaller than the area of Scugog Island First Nation land to be exchanged, unless the exchange does not result in Scugog Island First Nation having less total land area than when this *Land Code* took effect; and

(d) it must become a reserve and be subject to this *Land Code*.

Federal
involvement

19.6 Scugog Island First Nation, before concluding a land exchange agreement, must receive a written statement from Canada clearly stating that Her Majesty in right of Canada

(a) agrees to set apart as a reserve the land to be received in exchange, as of the date of the land exchange or such later date as the Council may specify by resolution; and

(b) agrees to the manner and form of the exchange as set out in the exchange agreement.

Additional land

19.7 Scugog Island First Nation may negotiate to receive one or more other parcels of land as compensation, in addition to the parcel referred to above which is intended to become a reserve. These other parcels may be held by Scugog Island First Nation in fee simple or some other manner.

Process of land exchange

19.8 The land exchange agreement shall provide that, if the land exchange receives the consent of the eligible voters at a community meeting,

(a) the other party to the exchange must transfer to Canada the title to the land which is to be set apart as a reserve;

(b) the Council must pass a resolution authorizing Canada to transfer title to the Scugog Island First Nation land in accordance with the exchange agreement; and

(c) an original copy of the instruments transferring title to the relevant parcels of land must be registered in the appropriate registers.

20. Borrowing

Development loans

20.1 Council may borrow money for purposes related to Scugog Island First Nation lands.

Borrowing limits

20.2 Unless consented to by both the Council and the eligible voters at a community meeting, the total amount borrowed by Scugog Island First Nation shall not at any time exceed

(a) \$100,000 dollars for everything other than borrowing for housing purposes; and

(b) \$500,000 dollars for housing purposes.

21. Financial Controls and Accountability

Application

21.1 This section applies only to financial matters relating to Scugog Island First Nation land.

Establishment of bank accounts

21.2 The Council shall maintain one or more financial accounts in a financial institution and shall deposit in those accounts

(a) transfer payments received from Canada for the management and administration of Scugog Island First Nation lands;

(b) moneys received by Scugog Island First Nation from the grant or disposition of any interests or licences in community lands;

(c) all fees, fines, charges and levies imposed by a land law or land resolution;

(d) all capital and revenue moneys received from Canada from the grant or disposition of any interests and licences in Scugog Island First Nation lands; and

(e) any other land revenue received by Scugog Island First Nation.

Signing officers **21.3** The Council shall authorize at least 4 persons, at least 2 of whom shall be members of the Council, to sign cheques and other bills of exchange or transfer drawn on the account.

Bonding **21.4** Every employee of Scugog Island First Nation who is a signing officer must be bonded.

Two signatures **21.5** To be valid, a cheque or other bill of exchange or transfer drawn on the account must be signed by two signing officers, one of whom must be bonded.

Fiscal year **21.6** The fiscal year of Scugog Island First Nation begins on April 1 of each year and ends on March 31 of the following year.

Adoption of budget **21.7** The Council shall, by resolution, prior to the beginning of each fiscal year, adopt a land management budget for that fiscal year and may, if the Council deems it necessary in the course of the fiscal year, adopt supplementary budgets for that fiscal year.

Procedure **21.8** After adopting the land management budget or supplementary budget, the Council shall, without undue delay

(a) explain the budget or supplementary budget to the members at an annual community meeting; and

(b) make a copy of the budget or supplementary budget available at the administrative offices of Scugog Island First Nation for inspection by members at reasonable hours.

If no budget **21.9** If the Council fails to adopt a land management budget for a fiscal year prior to the beginning of that fiscal year, the budget and any supplementary budgets of the previous fiscal year apply until a new budget is adopted.

- Budget rules **21.10** The Council may make rules respecting the preparation and implementation of land management budgets.
- Expenditures **21.11** The Council may not expend moneys or commit itself, by contract or otherwise, to expend moneys, unless:
- (a) the expenditure is authorized by or under a law or resolution or approved budget; and
 - (b) for amounts greater than \$5,000, a certificate is issued by the Scugog Island First Nation manager stating that moneys are available for the expenditure.
- Books of account and financial records **21.12** Scugog Island First Nation shall keep books of account and financial records in accordance with generally accepted accounting principles.
- Access to books and records **21.13** A member of the Council, an eligible voter or any person authorized by the Council may at any reasonable time, inspect the books of account and financial records of Scugog Island First Nation.
- Offences **21.14** A person is guilty of an offence if the person
- (a) impedes or obstructs anyone from exercising their right to inspect the books or account or financial records of Scugog Island First Nation; or
 - (b) has control of the books or account or financial records of Scugog Island First Nation and fails to give all reasonable assistance to anyone exercising their right to inspect those books or records.
- Preparation of financial statement **21.15** Within 90 days after the end of each fiscal year, Scugog Island First Nation shall prepare a financial statement in comparative form, containing at a minimum
- (a) a balance sheet;
 - (b) a statement of revenues and expenditures and a comparison of these with the amounts stated in Scugog Island First Nation's budget and any supplementary budget; and
 - (c) any other information necessary for a fair presentation of the financial position of Scugog Island First Nation.
- Consolidated accounts **21.16** The accounting and auditing requirements of this *Land Code* may be done together with, and consolidated with, the other accounts of Scugog Island First Nation.

22. Appointment of Auditor

Appointment of auditor **22.1** For each fiscal year, a duly accredited auditor shall be appointed for the audit of the land related financial records of Scugog Island First Nation.

Holding office **22.2** The auditor holds office until re-appointed, or until a new auditor is appointed.

Vacancy in office **22.3** Where a vacancy occurs during the term of an auditor, the Council shall, without delay, appoint a new auditor for the remainder of the former auditor's term and shall fix the auditor's remuneration.

Remuneration **22.4** The auditor's remuneration shall be paid by Scugog Island First Nation out of the operational funding received from Canada.

Duty of auditor **22.5** The auditor shall, within 90 days after the end of Scugog Island First Nation's fiscal year, prepare and submit to the Council, a report on Scugog Island First Nation's financial statement, stating whether, in the opinion of the auditor, the financial statement presents fairly the financial position of Scugog Island First Nation in accordance with generally accepted accounting principles applied on a basis consistent with that applied in the previous fiscal year.

Access to records **22.6** In order to prepare the report on Scugog Island First Nation's financial statement, the auditor may at all reasonable times inspect the financial records, accounts, books, minutes, vouchers and receipts of Scugog Island First Nation and any person or body who administers money on behalf of Scugog Island First Nation.

Explanation of auditor's report **22.7** The Council shall present the auditor's report to the members at a community meeting.

Report available for inspection **22.8** The Council shall make a copy of the auditor's report available at the administrative offices of Scugog Island First Nation and any member may inspect the auditor's report during normal business hours at those offices.

23. Community Approvals

Decision by eligible voters at a community meeting **23.1** A community meeting shall be held by Scugog Island First Nation to discuss and make a decision on the following matters:

- (a) a land use plan;
- (b) any land law or land resolution that the Council is unable to enact due to a conflict of interest under section 12.4;

- (c) any grant or disposition of an interest or licence in Scugog Island First Nation lands that is longer than 25 years under in section 13.5(a);
- (d) any grant or disposition of resources on community lands that is longer than 1 year under section 13.5(b);
- (e) any charge or mortgage that is longer than 25 years under section 18.3;
- (f) any borrowing that exceeds the limits under section 20.2;
- (g) any amendment to this *Land Code*; and
- (h) any voluntary exchange of Scugog Island First Nation land.

Transfer Agreement with Canada

23.2 An amendment to, or renewal of, the Transfer Agreement with Canada made under clause 6 of the *Framework Agreement* does not require approval by the eligible voters at a community meeting, unless the amendment or renewal reduces the amount of funding provided by Canada.

Increased percentage

23.3 The Council may by law or resolution increase the number or percentage of eligible voters who are required to make a decision at a community meeting above the minimum majority in section 24.5.

24. Procedure for Community Meetings

Notice to members

24.1 The Council shall give notice specifying the date, time and place of the community meeting and containing a brief description of the matters to be decided on at the community meeting.

Manner of notice

24.2 The notice of a community meeting must be given to the members by

- (a) posting the notice in public places on Scugog Island First Nation lands at least 21 days before the community meeting;
- (b) publishing the notice in the community newspaper or distributed to eligible voters at least 10 days before the meeting;
- (c) taking reasonable steps to locate and inform members who reside off-reserve; and
- (d) taking such other measures as the Council may consider appropriate in the circumstances.

Rights of eligible voters **24.3** Each member who is at least 18 years of age is eligible to attend and vote at a community meeting.

Who may attend **24.4** Only eligible voters have a right to attend a community meeting, but other persons may attend with the permission of the Council.

Quorum **24.5** At any properly convened community meeting, the quorum for transacting lands business is 26 eligible voters.

Voting **24.6** If there is a quorum present at a community meeting, decisions may be made by a majority vote of the eligible voters present at the meeting.

Other meetings **24.7** The Council may schedule more than one community meeting to discuss and decide on a matter that requires a community meeting.

Other laws **24.8** For greater certainty, the Council may make laws respecting community meetings.

25. Annual Community Meeting

Annual community meeting **25.1** The Council, on behalf of Scugog Island First Nation, shall call and hold an annual community meeting within 60 days of the receipt of the auditor's report.

Agenda at community meeting **25.2** The agenda for each annual community meeting shall include the following:

- (a) the approval of the minutes of previous years annual community meeting;
- (b) an annual review of land management;
- (c) a presentation of the auditor's report and approval;
- (d) the appointment of an auditor for the new fiscal year;
- (e) any other matters proposed by the Council; and
- (f) new business.

Appointment of secretary **25.3** The secretary to the Council shall take the minutes of the annual community meeting and file copies of the minutes with the registrar of land laws.

26. Local Dispute Resolution Systems

Appointment of dispute resolution body **26.1** The Council shall, within 60 days of the coming into force of this *Land Code*, appoint a dispute resolution body to deal

with disputes and appeals relating to Scugog Island First Nation land that arise after this *Land Code* comes into force.

- 26.2** The matters that may be appealed to the dispute resolution body shall be provided for by a land law.
- 26.3** A member, or a non-member with an interest in Scugog Island First Nation land, may appeal a dispute to the dispute resolution body for its decision if
- (a) the dispute that cannot be resolved by the Council, or the Lands Advisory Committee if one is established; and
 - (b) the dispute is one that is made appealable to the dispute resolution body by a land law.
- 26.4** An appeal to the dispute resolution body shall be made and determined in accordance with the appeal procedures established by the dispute resolution body.
- 26.5** Any attempt by a person making an appeal to improperly influence the decision of the dispute resolution body will result in the automatic rejection of the appeal.
- 26.6** The limitation period for an appeal to the dispute resolution body is 30 days after the day the decision, act or omission being appealed was made.
- 26.7** The dispute resolution body may, after hearing an appeal,
- (a) confirm or reverse the decision, in whole or in part;
 - (b) substitute its own decision for the decision appealed from;
 - (c) direct that an action be taken or ceased; or
 - (d) refer the matter or dispute back for a new decision.
- 26.8** A decision of the dispute resolution body is final and binding.
- 26.9** Decisions of the dispute resolution body must be in writing, signed by
- (a) a member of the dispute resolution body; or
 - (b) an officer designated by the dispute resolution body to do so.

Reasons **26.10** The dispute resolution body may give reasons for its decision, and shall do so in writing if a party to the proceedings requests them before, or within 14 days after, the date of the decision.

27. Liability Coverage

Liability Coverage **27.1** The Council shall arrange, maintain and pay, out of the operational funding received from Canada, insurance coverage for its officers and employees engaged in carrying out any matter related to Scugog Island First Nation lands to indemnify them against personal liability arising from the performance of those duties.

Extent of coverage **27.2** The actual extent of coverage shall be determined by the Council.

Bonding **27.3** Every employee of Scugog Island First Nation whose responsibilities include land administration or collecting or accounting for land revenue must be bonded.

28. Offences

Application of the Criminal Code **28.1** Unless some other procedure is provided for by a land law, the summary conviction procedures of Part XXVII of the *Criminal Code*, as amended from time to time, apply to offences under this *Land Code*, a land law or land resolution.

29. No Expropriation of Land

Prohibition **29.1** There shall be no expropriation of Scugog Island First Nation land by the Council.

30. Commencement

Preconditions **30.1** This *Land Code* shall not come into force unless

- (a) the community approves this *Land Code* and the Transfer Agreement with Canada, and this *Land Code* has been certified by the verifier pursuant to the *Framework Agreement*;
- (b) the Federal Legislation ratifying the *Framework Agreement* is in force; and
- (c) the Council has passed a resolution that adequate funding for land management has been identified and assured by Canada under the Transfer Agreement.

Commencement date **30.2** Subject to section 30.1, this *Land Code* shall come into force on the first day of the month following the coming into force of the federal legislation.

NIPISSING FIRST NATION
TELEPHONE COMPANIES TAXATION EXPENDITURE BY-LAW
BY-LAW NO. 01-2000

[Effective February 25, 2001]

WHEREAS:

The *Nipissing First Nation Telephone Companies Taxation By-law* was made pursuant to subsection 83 of the *Indian Act*, R.S.C. 1985, c.I-5, for the purpose of taxation for local purposes of land, or interests in land, in the “reserve” including rights to occupy, possess or use land in the “reserve”;

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 First Nation;

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 subsections 83(1) and (2) thereof, for the purpose of authorizing expenditures to be made out of Telephone Companies Taxation revenue.

SHORT TITLE

1. This by-law may be cited for all purposes as the *Telephone Companies Taxation Expenditure By-law*.

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

DEFINITIONS

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

“First Nation” means the Nipissing First Nation;

“Band Council Resolution” means a resolution passed and approved at a meeting of council pursuant to the consent of a majority of the quorum of the councilors of the First Nation;

“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 First Nation or council on behalf of the First Nation and used for community services or general government services, including, without limiting the generality of the foregoing, First Nation administration offices, First Nation public works yards, cemeteries, long houses, cultural 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 First Nation or council on behalf of the First Nation 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, day care, library, park, playground, police or fire protection programs and services;

“Council” means the council of the Nipissing First Nation within the meaning of subsection 2(1) of the *Indian Act* as elected by the First Nation members from time to time pursuant to the custom of the First Nation;

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

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

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

“Permitted Telephone Companies Taxation by-law expenditures” means those expenditures out of Telephone Companies Taxation revenue;

“Telephone Companies Taxation revenue” includes all taxes and other moneys raised under the *Telephone Companies 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, repairing, maintaining or operating;

- (i) roads, streets, overpasses, underpasses, sidewalks, foot crossings, curbing, bridges, tunnels, culverts, embankments and retaining walls;
 - (ii) equipment, wires, works and facilities, including standards and conduits, necessary to supply public lighting within reserve, including without limiting the generality of the foregoing, all necessary poles, towers, cross-arms, encasements, transformer structures and other related works and facilities;
 - (iii) conduits for wires, fibre-optics and pipes for purposes other than providing public lighting within reserve, including without limiting the generality of the foregoing all necessary poles, towers, cross-arms, encasements, transformer structures and other related works and facilities;
 - (iv) storm or sanitary sewer or water lines, works and facilities, including service connections to sewer or water lines on land abutting a main;
 - (v) sewage treatment and water treatment works, facilities and plants;
 - (vi) retaining walls, rip-rap, sheet-piling, lake-walls, pilings, dykes and breakwaters in, along or adjacent to 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 First Nation, whether they be designated lands or conditionally surrendered lands thereof;

“surveyor of taxes” means Finance Manager or the Assistant Finance Manager;

“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 TELEPHONE COMPANIES TAXATION REVENUE

4.(1) This by-law authorizes the expenditure of Telephone Companies Taxation revenue by council on behalf of the First Nation for local purposes;

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

ANNUAL TELEPHONE COMPANIES TAXATION BUDGET

5.(1) On or before March 31st in each fiscal year, the surveyor of taxes shall prepare and table with council a draft annual Telephone Companies Taxation 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 April 1st of the same fiscal year.

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

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

(4) For greater certainty:

(a) First Nation council may at any time and from time to time amend any annual Telephone Companies Taxation budget and any band council resolution approving an annual Telephone Companies Taxation budget, and

(b) nothing in this by-law shall have the effect of limiting the authorization of, or requiring additional procedures to permit expenditures of the Telephone Companies Tax revenue thereunder.

TELEPHONE COMPANIES TAXATION REVENUE ACCOUNTS

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

(2) Any surplus Telephone Companies Taxation revenue raised during a fiscal year that is not required for expenditure during that fiscal year pursuant to an annual Telephone Companies Taxation 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 First Nation and be invested until required for such expenditure in a future fiscal year.

ADMINISTRATION AND ENFORCEMENT

7. The Surveyor of Taxes shall administer this by-law.

BY-LAW REMEDIAL

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

MISCELLANEOUS

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

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

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

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

COMING INTO FORCE

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

Read a first time in open council of the [19th] day of [December] , 2000.

Read a second time in open council on the [9th] day of [January] , 2001.

Read a third time in open council and enacted and passed this [13th] day of [February] , 2001.

THIS BY-LAW IS HEREBY made at a duly convened meeting of the Council of the Nipissing First Nation this 13th day of February, 2001.

Chief Margaret Penasse-Mayer

[Doug Chevrier]
Deputy Chief Doug Chevrier

[John Sawyer]

Councillor John Sawyer

[Gary Goulais]

Councillor Gary Goulais

Councillor Bob Goulais

[June Commanda]

Councillor June Commanda

Councillor Eric (Rick) Stevens

[Michael Restoule]

Councillor Michael Restoule

being a majority of those members of the Council of the Nipissing First Nation present at the aforesaid meeting of the Council.

The quorum of the Council is five members.

SCHEDULE "A"

2000 Annual Telephone Companies Taxation Expenditure Budget

REVENUES

Telephone Companies Tax Levies, Interest & Penalties for Current Fiscal Year	\$
Surplus or Deficit Telephone Companies Tax Revenue carried over from previous Fiscal years	\$ _____
TOTAL REVENUES	\$

EXPENDITURES

Community Development	\$
Environmental Health Services	\$
Fiscal Services	\$
General Government Services	\$
Protective Services	\$
Recreation and Cultural Services	\$
Taxes for Other Governments	\$
Transportation	\$
Utility Services	\$
Other Expenditures	\$
– Permitted Telephone Companies Taxation By-law Expenditures	\$
– Municipal Service Agreements	\$ _____
TOTAL EXPENDITURES	\$ _____
BALANCE	\$

**INNU-TAKUAIKAN UASHAT MAK MANI-UTENAM
RÈGLEMENT ADMINISTRATIF SUR LES TAUX ANNUELS DE
TAXES FONCIÈRES NUMÉRO 2, 2001**

[Entrer en vigueur le 12 juin 2001]

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 2001, 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, 2001*;

4. Ce Règlement prend force et effet immédiatement après son approbation par le Ministère des Affaires Indiennes et du Nord Canada.

SOU MIS, PROPOSÉ, APPUYÉ ET ENTÉRINÉ lors d'une assemblée régulière de Innu-Takuaikan Uashat mak Mani-Utenam, tenue au 1089 Dequen, à Sept-Iles, ce [27] ième jour de mars 2001.

Le quorum est de 5.

Rosario Pinette, Chef

[Brigitte André]

Brigitte André, Conseiller

[Marcelle St-Onge]

Marcelle St-Onge, Conseiller

[Georges-Ernest Grégoire]

Georges-Ernest Grégoire, Conseiller

[Albert Vollant]

Albert Vollant, Conseiller

[Jean-Louis Fontaine]

Jean-Louis Fontaine, Conseiller

[Céline Bellefleur]

Céline Bellefleur, Conseiller

Gilles Jourdain, Conseiller

[Ronald Fontaine]

Ronald Fontaine, Conseiller

Georges McKenzie, Conseiller

ANNEXE “A”

CLASSE ET TAUX DE TAXATION FONCIÈRE

Colonne 1	Colonne 2	Colonne 3	Colonne 4
Secteur	Nom de la Réserve	Classe D’Immeuble	Taux de Taxe Foncière 2001
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

**MUSKODAY FIRST NATION
LAND CODE**

[Effective January 1, 2000]

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1. Preamble

WHEREAS Muskoday First Nation has a profound relationship with the land that is rooted in respect for the Spiritual value of the Earth and the gifts of the Creator and has a deep desire to preserve its relationship with the land;

WHEREAS Muskoday First Nation has entered into a government-to-government *Framework Agreement on First Nation Land Management* with Canada on February 12, 1996, as amended;

AND WHEREAS Muskoday First Nation has the option of withdrawing its lands from the land provisions of the *Indian Act* in order to exercise control over its lands and resources for the use and benefit of its members, rather than having its lands managed on its behalf by Canada;

NOW THEREFORE this *Land Code* is hereby enacted as the fundamental land law of Muskoday First Nation.

2. Title

Title **2.1** The title of this enactment is the *Muskoday First Nation Land Code*.

3. Interpretation

Definitions **3.1** In this *Land Code*,

“community land” means any Muskoday land in which all members have a common interest.

“community meeting” means a meeting under this *Land Code* to which the members are invited to attend.

“Council” means the Chief and Council of Muskoday First Nation.

“eligible voter” means, for the purpose of voting in respect of land matters under this *Land Code*, a member of Muskoday First Nation who has attained the age of eighteen (18) years of age.

“First Nations Land Register” means the register maintained by the Department of Indian Affairs and Northern Development under the *Framework Agreement*.

“*Framework Agreement*” means the *Framework Agreement on First Nation Land Management* entered into between the Minister

of Indian Affairs and Northern Development and the Chiefs of fourteen First Nations, including Muskoday, on February 12, 1996, as amended, and which is to be ratified on behalf of the Government of Canada by an Act of Parliament.

“Muskoday land” means any portion of the reserves referred to in section 6 of this *Land Code*, including all the rights and resources that belong to that land.

“immediate relatives”, in respect of a person, means the person’s mother, father, sister, brother, children or spouse.

“land law” means a land law enacted pursuant to this *Land Code*.

“land resolution” means a resolution of Council made pursuant to this *Land Code*.

“member” means a person whose name appears or is entitled to appear on the Muskoday First Nation Band Membership List.

“ratification vote” means a vote of eligible members to obtain community approval in accordance with section 29.

“Transfer Agreement” means the Individual Transfer Agreement made between Muskoday First Nation and Her Majesty in right of Canada, dated November 5, 1997.

Paramourncy

3.2 If there is an inconsistency between this *Land Code* and any other enactment of Muskoday First Nation, this *Land Code* prevails to the extent of the inconsistency.

4. Authority

Authority

4.1 The power of Muskoday First Nation to govern and administer its lands flows from the Creator to the people of Muskoday First Nation, and from the people to their Chief and Council according to custom and law.

5. Purpose

Purpose

5.1 The purpose of this *Land Code* is to set out the principles, rules and structures that apply to Muskoday lands and resources and by which Muskoday First Nation will exercise authority in accordance with the *Framework Agreement*.

Ratification

5.2 The *Framework Agreement* is ratified and confirmed when this *Land Code* comes into force by a community vote.

6. Description of Muskoday Land

Muskoday Land

6.1 The following Muskoday lands are subject to this *Land Code*:

- (a) the Indian Reserve known as Reserve # 99; and
- (b) all lands that may be set apart, after this *Land Code* comes into force, as reserve lands for the exclusive use and benefit of Muskoday First Nation.

7. Lands and Interests Affected

Nature of lands and interests

7.1 A reference to “land” in this *Land Code* means all the rights and resources that belong to the land, and includes

- (a) the water, beds underlying water, riparian rights, and renewable and non-renewable natural resources belonging to that land, to the extent that these are under the jurisdiction of Canada; and
- (b) all the interests and licences granted by Her Majesty in right of Canada listed in the Transfer Agreement.

8. Law-Making Powers

Council may make laws

8.1 The Council may, in accordance with this *Land Code*, make laws respecting the development, conservation, protection, management, use and possession of Muskoday lands, and interests and licences in relation to those lands. This power includes the power to make laws in relation to any matter necessary or ancillary to the making of laws in relation to Muskoday land.

9. Law-Making Procedure

Introduction of land laws

9.1 A proposed land law may be introduced by any member at a duly convened meeting of the Council.

Explanation

9.2 The Council may require the member introducing a proposed land law to explain how the law would benefit the community.

Tabling and posting of proposed land laws

9.3 A proposed land law may be voted on by the Council only if it has been

- (a) tabled at a meeting of the Council held at least one month before the land law is to be considered for the approval of the Council;
- (b) posted in public places on Muskoday land; and

(c) published in the community newspaper or distributed to eligible voters at least ten working days before it is considered by Council.

Public health or safety

9.4 The Council may enact a land law without the preliminary steps required under section 9.3 if the Council is of the opinion that the law is needed urgently in the interests of public health or safety.

Approval of land law by Council

9.5 A land law is enacted if it has been approved by a majority of the Council at a meeting of the Council open to the members of Muskoday First Nation, or as provided in section 13.4.

Certification of land laws

9.6 The original copy of any land law or land resolution concerning Muskoday land shall be signed by

- (a) a quorum of the Council present at the meeting at which it was enacted; and
- (b) the secretary of the Council, or another person designated by the Council.

10. Limits on Law-Making Power

Community approval of land use plan, etc.

10.1 The following shall not be enacted by the Council unless they receive community approval by a ratification vote:

- (a) a land use plan;
- (b) the law on community expropriation referred to in section 21.3;
- (c) any other law that specifies that it requires community approval under this section.

11. Publication of Land Laws

Publication

11.1 All land laws shall be published in the minutes of the Council.

Posting land laws

11.2 Within one week after a land law has been enacted, the Council shall post a copy of the law in a public place on Muskoday land.

Registry of land laws

11.3 The Council shall keep, at the administrative offices of Muskoday First Nation, a register of the original copy of all land laws and land resolutions, including laws and resolutions that have been repealed or are no longer in force.

Public Access **11.4** Any person may have reasonable access to the register of land laws during normal business hours in the administrative offices of Muskoday First Nation.

Copies for any person **11.5** Any person may obtain a copy of a land law or land resolution on payment of a reasonable fee set by or under resolution of the Council.

12. Coming Into Force of Land Laws

Laws in force **12.1** A land law enacted by the Council is in force on the date of its enactment or such later date as specified by or under the land law.

13. Conflict of Interest

Conflict of interest by Council **13.1** This section applies to

- (a) each member of the Council who is dealing with any matter before Council that is related to Muskoday land;
- (b) each person who is an employee of Muskoday First Nation dealing with any matter that is related to Muskoday land; and
- (c) each person who is a member of a board, committee or other body of Muskoday First Nation dealing with any matter that is related to Muskoday land.

Duty to report and abstain **13.2** If the person has any interest, financial or otherwise, in the matter being dealt with that might involve the person or his or her immediate relatives, the person

- (a) shall disclose the interest to the Council, or the board, committee or other body as the case may be; and
- (b) shall not take part in any deliberations on that matter or vote on that matter.

Common interests **13.3** This section does not apply to any interest that is held by a member in common with every other member.

Meeting of eligible voters **13.4** If the Council is unable to vote on a proposed land law or land resolution due to a conflict of interest, the Council may refer the matter to a community meeting and, if a quorum is present, a majority of the eligible voters present at the meeting may enact the land law or land resolution.

Inability to act **13.5** If the board, committee or other body is unable to act due to a conflict of interest, the matter shall be referred to the Council.

14. Limits on Interests and Licences

All dispositions
in writing

14.1 An interest in, or licence to use, Muskoday land may only be created, granted, disposed of, assigned or transferred by a written document in accordance with this *Land Code*.

Allocation of lots

14.2 No community approval is required for the allocation of residential lots to members.

Community
approval of
disposition

14.3 Community approval by a ratification vote must be obtained for the following:

- (a) any grant or disposition of an interest or licence in Muskoday land exceeding a term of 35 years;
- (b) any renewal of a grant or disposition of an interest or licence in Muskoday land that extends the original term beyond 35 years; or
- (c) any grant or disposition of any natural resources on community lands exceeding a term of 1 year.

Grants to
non-members

14.4 The written consent of the Council must be obtained for any grant or disposition of an interest or licence in Muskoday land to a person who is not a member.

Improper
transactions
void

14.5 A deed, lease, contract, instrument, document or agreement of any kind, whether written or oral, by which Muskoday First Nation, a member or any other person purports to grant, dispose of, transfer or assign an interest or licence in Muskoday land after the date this *Land Code* comes into force is void if it is not authorized pursuant to this *Land Code*.

15. Lands Advisory Committee

Committee
established

15.1 The Council shall, by resolution, establish a Muskoday Lands Advisory Committee to advise the Council on land matters.

Composition

15.2 The Lands Advisory Committee shall be composed of up to 7 members, all of whom must be eligible voters.

Appointments
by Council

15.3 The members of the Lands Advisory Committee shall be chosen by the Council. At least one of the members appointed must reside off Muskoday land.

Terms and Duties

15.4 The Council may, by resolution, establish the terms and duties of Lands Advisory Committee members and the procedures to be followed and make provisions for vacancies to be filled.

Procedures

15.5 The Lands Advisory Committee may make its own rules of procedure not inconsistent with those established by the Council.

Development of land related policies

15.6 Within a reasonable time after this *Land Code* comes into force, the Lands Advisory Committee shall, in consultation with the community, develop policies that address the following matters:

- (a) environmental protection and assessment in relation to Muskoday land;
- (b) any outstanding issues on the resolution of disputes in relation to Muskoday land;
- (c) land use planning; and
- (d) rights of possession of a matrimonial home on spousal separation and such other related issues as may be of concern to the community.

Implementation of policies

15.7 The policies developed by the Lands Advisory Committee shall be presented to the Council for consideration and implementation as land laws or as amendments to this *Land Code*, whichever is most appropriate.

16. Land Management Powers

Authority to make dispositions

16.1 Muskoday First Nation, acting through the Council, may grant

- (a) interests and licences in community lands, including leases, permits, easements and rights-of-ways, subject to section 14.3; and
- (b) permits to take resources from community lands, including cutting timber or removing minerals, stone, sand, gravel, clay, soil or other substances, subject to section 14.3.

17. Registration of Interests

Enforcement of interests and licences

17.1 An interest or licence in Muskoday land created or granted after this *Land Code* comes into effect is not enforceable against a third party, Muskoday First Nation or a member, unless it is registered.

Enforcement of mortgages and pledges

17.2 A charge, pledge or mortgage of a leasehold interest in Muskoday land or in a building on those lands granted after this *Land Code* comes into effect is not enforceable against that leasehold interest unless it is registered.

Registration
of consent or
approval

17.3 No instrument that requires consent of the Council, or community approval at a community meeting or by a ratification vote, may be registered unless a certified copy of the resolution or minute of the Council or community meeting or result of the ratification vote that evidences the consent or approval is attached.

Duty to maintain
duplicate register

17.4 The Council shall maintain a land register in form and content the same as the First Nations Land Register.

Duty of member
to deposit

17.5 Every member who receives an interest or licence in Muskoday land from another member shall deposit an original copy of the relevant instrument in the land register maintained by the Council.

Duty to deposit

17.6 The Council shall ensure that an original copy of the following instruments is deposited in the First Nations Land Register:

- (a) any grant of an interest or licence in Muskoday land;
- (b) any transfer or assignment of an interest in Muskoday land;
- (c) any expropriation of an interest in Muskoday land by Muskoday First Nation;
- (d) every land use plan, subdivision plan or resource use plan; and
- (e) this *Land Code* and any amendment to this *Land Code*.

18. Transfer and Assignment of Interests

Approval of
transfer

18.1 There shall be no transfer or assignment of an interest in Muskoday land without the written consent of the Council.

Restrictions on
assignment
or further grant

18.2 The grant of any interest or licence in Muskoday land, shall be deemed to include a provision that the grant shall not be assigned or any other interest subsequently granted without the written consent of the Council.

Registration

18.3 For greater certainty, registration of the written consent referred to in this section is still required under section 17.

19. Limits on Mortgages and Seizures

Limit on
mortgages

19.1 A leasehold interest may be subject to charge or mortgage for a term not exceeding the term of the lease.

Exception **19.2** The term of any charge or mortgage shall not exceed 35 years, unless it receives the written consent of the Council and community approval by a ratification vote.

Default in mortgage **19.3** In the event of default in the terms of a charge or mortgage, no leasehold interest is subject to possession by the chargee or mortgagee, foreclosure, power of sale or any other form of execution or seizure, unless

- (a) the charge or mortgage was consented to by the Council;
- (b) the charge or mortgage was registered in the First Nations Land Register; and
- (c) a reasonable opportunity to redeem the charge or mortgage is given to the Council.

Power of redemption **19.4** If the Council exercises its power of redemption, Muskoday First Nation becomes the lessee of the land and takes the position of the chargor or mortgagor for all purposes after the date of the redemption.

20. Member Lots and Resources

Allocation of lots **20.1** The allocation to members of available residential lots and the procedures for the allocation shall be decided upon by the Council.

Right to resources **20.2** The allocation of an interest in a residential lot does not entitle the member to benefit from the resources arising from the interest.

21. Taking Land For Community Purposes

Rights and interest that may be expropriated **21.1** An interest or licence in Muskoday land, or in any building or other structure on those lands, may only be expropriated by Muskoday First Nation in accordance with the *Framework Agreement* and any land law enacted for the purpose of establishing the rights and procedures for community expropriations.

Community purposes **21.2** A community expropriation may only be made for a necessary community purpose or works of Muskoday First Nation, including but not limited to: a fire hall, sewage or water treatment facility, community centre, public works, roads, schools, day-care facility, hospitals, health-care facility, and retirement home.

Expropriation laws **21.3** Before proceeding to make any community expropriations in accordance with this *Land Code*, the Council shall

make fair and reasonable laws respecting the rights and procedures for community expropriations, including laws respecting:

(a) procedures governing expropriation, including the taking of possession, compulsory taking of possession and transfer of the right or interest, notice of expropriation and service of notice of expropriation; and

(b) entitlement to compensation, determination of the amount of compensation and the method of payment of compensation.

Public report

21.4 Before Muskoday First Nation decides to expropriate a right or interest, it shall make a public report on the reasons justifying the expropriation.

Rights that may not be expropriated

21.5 A right or interest of Her Majesty the Queen in right of Canada or Saskatchewan is not subject to expropriation by Muskoday First Nation.

Acquisition by mutual agreement

21.6 The right of Muskoday First Nation to expropriate can only be exercised after a good faith effort to acquire, by mutual agreement, rights or interests in Muskoday land.

Community approval

21.7 In the case of a member's interest, the expropriation must receive community approval by ratification vote.

Compensation for rights and interests

21.8 Muskoday First Nation shall, in accordance with its laws and the *Framework Agreement*,

(a) serve reasonable notice of the expropriation on each affected holder of rights or interests in the land to be expropriated; and

(b) pay fair and reasonable compensation to the holders of rights or interests in the expropriated land.

Compensation calculations

21.9 The total value of the compensation under this clause will be based on the following:

(a) the market value of the land or interest that is acquired;

(b) the replacement value of any improvement to the land that is acquired;

(c) the damages attributable to any disturbance; and

(d) damages for any reduction in the value of a remaining interest.

Market value

21.10 The "market value" of an expropriated right or an interest is equal to the amount that would have been paid for the

right or interest if it had been sold on the reserve by a willing seller to a willing buyer under no duress.

Neutral evaluation
to resolve disputes

21.11 The resolution of disputes concerning the right of Muskoday First Nation to expropriate shall be determined by neutral evaluation, in the same manner as provided in Part IX of the *Framework Agreement*, and the 60 day period referred to in clause 32.6 of the *Framework Agreement* shall be applied, as appropriate in the circumstances, by the neutral evaluator.

Arbitration to
resolve disputes

21.12 The resolution of the following disputes shall be determined by arbitration, in the same manner as provided in Part IX of the *Framework Agreement*:

- (a) disputes concerning the right of the holder of an expropriated interest to compensation; and
- (b) disputes concerning the amount of the compensation.

22. Voluntary Land Exchanges and Protections

Conditions for
a land exchange

22.1 Muskoday First Nation may agree with another party to exchange a parcel of Muskoday land for a parcel of land from that other party in accordance with this *Land Code* and the *Framework Agreement*.

Negotiators

22.2 The persons who will have authority to negotiate a land exchange agreement on behalf of Muskoday First Nation must be designated by resolution of the Council.

Community
approval

22.3 Once negotiations on the land exchange agreement are concluded, the proposed agreement must be submitted for community approval by a ratification vote.

No effect

22.4 A land exchange is of no effect unless it receives community approval by a ratification vote.

Land to be
received

22.5 No land exchange may occur unless the land to be received in the exchange meets the following conditions:

- (a) it must be equal to or greater than the area of Muskoday land to be exchanged and it must be at least comparable to the appraised value of the Muskoday land; and
- (b) it must become a reserve and Muskoday land.

Additional land

22.6 Muskoday First Nation may negotiate to receive one or more other parcels of land as compensation, in addition to the parcel referred to above which is intended to become a reserve.

These other parcels may be held by Muskoday First Nation in fee simple or some other manner.

Federal consent

22.7 Before Muskoday First Nation concludes a land exchange agreement, it must receive a written statement from Canada clearly stating that Her Majesty in right of Canada

- (a) consents to set apart as a reserve the land referred to in section 22.5, as of the date of the land exchange or such later date as the Council may specify by resolution; and
- (b) consents to the manner and form of the exchange as set out in the exchange agreement.

Process of
land exchange

22.8 The land exchange agreement shall provide that

- (a) the other party to the exchange must transfer to Canada the title to the land which is to be set apart as a reserve;
- (b) the Council must pass a resolution authorizing Canada to transfer title to the Muskoday land being exchanged, in accordance with the exchange agreement; and
- (c) a copy of the instruments transferring title to the relevant parcels of land must be registered in the First Nation Lands Registry.

23. Financial Controls and Accountability

Application

23.1 This section applies only to financial matters relating to Muskoday land.

Establishment
of bank accounts

23.2 The Council shall maintain one or more financial accounts in a financial institution and shall deposit in those accounts

- (a) transfer payments received from Canada for the management and administration of Muskoday land;
- (b) moneys received by Muskoday First Nation from the grant or disposition of any interests or licences in community lands;
- (c) all fees, fines, charges and levies collected under a land law or land resolution;
- (d) all capital and revenue moneys received from Canada from the grant or disposition of any interests and licences in Muskoday land; and
- (e) any other land revenue received by Muskoday First Nation.

Signing officers	23.3 The Council shall authorize at least three persons, one of whom shall be a member of the Council, to sign cheques and other bills of exchange or transfer drawn on the account.
Bonding	23.4 Every signing officer must be bondable.
Two signatures	23.5 To be valid, a cheque or other bill of exchange or transfer drawn on the account must be signed by two signing officers.
Fiscal year	23.6 The fiscal year of Muskoday First Nation begins on April 1 of each year and ends on March 31 of the following year.
Adoption of budget	23.7 The Council shall, by resolution, prior to the beginning of each fiscal year, adopt a land management budget for that fiscal year and may, if the Council deems it necessary in the course of the fiscal year, adopt supplementary budgets for that fiscal year.
Procedure	23.8 After adopting the land management budget or supplementary budget, the Council shall, without undue delay <ol style="list-style-type: none">(a) explain the budget or supplementary budget to the members at an annual community meeting; and(b) make a copy of the budget or supplementary budget available at the administrative offices of Muskoday First Nation for inspection by members at reasonable hours.
If no budget	23.9 If the Council fails to adopt a land management budget for a fiscal year prior to the beginning of that fiscal year, the budget and any supplementary budgets of the previous fiscal year apply until a new budget is adopted.
Budget rules	23.10 The Council may make rules respecting the preparation and implementation of land management budgets.
Expenditures	23.11 The Council may not expend moneys or commit itself, by contract or otherwise, to expend moneys, unless such expenditure is authorized by or under a law or resolution or an approved budget.
Books of account and financial records	23.12 Muskoday First Nation shall keep books of account and financial records in accordance with generally accepted accounting principles.
Access to books and records	23.13 A member of the Council, an eligible voter or any person authorized by the Council may at any reasonable time, inspect the books of account and financial records of Muskoday First Nation.
Offences	23.14 A person is guilty of an offence if the person

(a) impedes or obstructs anyone from exercising their right to inspect the books or account or financial records of Muskoday First Nation; or

(b) has control of the books or account or financial records of Muskoday First Nation and fails to give all reasonable assistance to anyone exercising their right to inspect those books or records.

Preparation of
financial
statement

23.15 Within 90 days after the end of each fiscal year, Muskoday First Nation shall prepare a financial statement in comparative form, containing at a minimum

(a) a balance sheet;

(b) a statement of revenues and expenditures and a comparison of these with the amounts stated in Muskoday First Nation's budget and any supplementary budget; and

(c) any other information necessary for a fair presentation of the financial position of Muskoday First Nation.

Consolidated
accounts

23.16 The accounting and auditing requirements of this *Land Code* may be done together with, and consolidated with, the other accounts of Muskoday First Nation.

24. Appointment of Auditor

Appointment
of auditor

24.1 For each fiscal year, a duly accredited auditor shall be appointed for the audit of the land related financial records of Muskoday First Nation.

Holding office

24.2 The auditor appointed under this section holds office until re-appointed, or until a new auditor is appointed.

Vacancy in office

24.3 Where a vacancy occurs during the term of an auditor, the Council shall forthwith appoint a new auditor for the remainder of the former auditor's term and shall fix the auditor's remuneration.

Remuneration

24.4 The auditor's remuneration shall be paid by Muskoday First Nation out of the transfer payments received from Canada.

Duty of auditor

24.5 The auditor shall, within four months after the end of Muskoday First Nation's fiscal year, prepare and submit to the Council, a report on Muskoday First Nation's financial statement, stating whether, in the opinion of the auditor, the financial statement presents fairly the financial position of Muskoday First Nation in accordance with generally accepted accounting principles applied on a basis consistent with that applied in the previous fiscal year.

Access to records	24.6 In order to prepare the report on Muskoday First Nation's financial statement, the auditor may at all reasonable times inspect the financial records, accounts, books, minutes, vouchers and receipts of Muskoday First Nation and any person or body who administers money on behalf of Muskoday First Nation.
Explanation of auditor's report	24.7 The Council shall present the auditor's report to the members at a community meeting.
Making report available	24.8 The Council shall make a copy of the auditor's report available at the administrative offices of Muskoday First Nation.
Access	24.9 Any member may have reasonable access to the auditor's report during normal business hours in the administrative offices of Muskoday First Nation.
Copies for members	24.10 Any member may obtain a copy of the auditor's report on payment of a reasonable fee set by or under resolution of the Council.
Copies for others	24.11 Any person who is not a member may, with the consent of the Council, obtain a copy of the auditor's report on payment of a reasonable fee set by or under resolution of the Council.
	25. Rights of Eligible Voters
Rights of eligible voters	25.1 Each member who is at least eighteen (18) years of age is eligible to vote at a community meeting and at a ratification vote.
	26. Procedure for Community Meetings
Notice to members	26.1 The Council shall give notice that <ul style="list-style-type: none"> (a) specifies the date, time and place of the community meeting; and (b) contains a brief description of the matters to be discussed and decided on at the community meeting.
Manner of notice	26.2 The notice of a community meeting must be given to the members by <ul style="list-style-type: none"> (a) posting the notice in a public place on Muskoday land at least 21 days before the community meeting; (b) mailing the notice to members; (c) publishing the notice in the community newspaper or distributed to eligible voters at least 10 working days before the meeting; and

(d) such additional method as the Council may consider appropriate in the circumstances.

Who may attend **26.3** All members have a right to attend a community meeting, but other persons may attend with the permission of the Council.

Minimum for quorum **26.4** The Council may by law or resolution establish a minimum number or percentage of eligible voters who are required to be present as a quorum for the purposes of making a decision at a community meeting.

Voting **26.5** Decisions are to be made by a majority vote of the eligible voters present at the community meeting.

Other meetings **26.6** The Council may schedule more than one community meeting to discuss and decide on a matter that requires a community meeting.

Other laws **26.7** For greater certainty, the Council may make laws respecting community meetings.

27. Annual Community Meeting

Annual community meeting **27.1** The Council, on behalf of Muskoday First Nation, shall call and hold an annual community meeting within 60 days of the receipt of the auditor's report.

Agenda at community meeting **27.2** The agenda for each annual community meeting of Muskoday First Nation shall include the following:

- (a) approval of the minutes of the annual community meeting held the previous year;
- (b) annual review of land management;
- (c) presentation of the auditor's report and approval;
- (d) appointment of an auditor for the new fiscal year;
- (e) any other matters proposed by the Council; and
- (f) new business.

Appointment of secretary **27.3** The secretary to the Council, or another person designated by the Council, shall take the minutes of the annual community meeting and file copies of the minutes with the registrar of laws.

28. Community Approvals

Community approval by ratification vote

28.1 A ratification vote shall be held by Muskoday First Nation to decide whether to

- (a) approve a land use plan;
- (b) approve a grant or disposition of an interest or licence in Muskoday land as required in section 14.3;
- (c) approve a grant or disposition of resources on community lands as required in section 14.3;
- (d) approve a charge or mortgage as required in section 19.2;
- (e) approve the law on community expropriation referred to in section 21.3;
- (f) approve the expropriation of a member's interest as required in section 21.7;
- (g) approve a voluntary exchange of Muskoday land; and
- (h) approve an amendment to this *Land Code* as required in section 33.

Community approval by community meeting

28.2 A community meeting shall be held by Muskoday First Nation to decide whether to enact any land law or land resolution that the Council is unable to enact pursuant to section 13.4.

Transfer Agreement with Canada

28.3 An amendment to, or renewal of, the Transfer Agreement with Canada made under clause 6 of the *Framework Agreement* does not require community approval by a ratification vote, unless the amendment or renewal reduces the amount of funding provided by Canada.

29. Procedure for Ratification Vote

Community Ratification Process

29.1 Any ratification vote required under this *Land Code* shall be conducted in substantially the same manner as the *Muskoday First Nation Community Ratification Process*, which was used to ratify this *Land Code*.

No verifier

29.2 A verifier is not needed in any ratification vote, except a vote on an amendment to this *Land Code*.

Other laws

29.3 For greater certainty, the Council may make laws respecting ratification votes.

30. Local Dispute Resolution Systems

Appointment
of dispute
resolution body

30.1 The Council shall, within 60 days of the coming into force of this *Land Code*, appoint a dispute resolution body to deal with disputes and appeals relating to Muskoday land that arise after this *Land Code* comes into force.

Appealable
disputes

30.2 The matters that may be appealed to the dispute resolution body shall be provided for by a land law.

Disputes not
resolved by
Council

30.3 If there is an appealable dispute that cannot be resolved by the Council or the Lands Advisory Committee, a member or a non-member with an interest in Muskoday land may, in accordance with this section, appeal the dispute to the dispute resolution body for their decision.

Appeal
procedures

30.4 An appeal to the dispute resolution body shall be made and determined in accordance with the appeal procedures established by the dispute resolution body.

Improper
influence

30.5 Any attempt by a person making an appeal to improperly influence the decision of the dispute resolution body will result in the automatic rejection of the appeal.

Limitation
period

30.6 The limitation period for an appeal to the dispute resolution body is 30 days after the day the decision, act or omission being appealed was made.

Power on appeal

- 30.7** The dispute resolution body may, after hearing an appeal
- (a) confirm or reverse the decision, in whole or in part;
 - (b) substitute its own decision for the decision appealed from;
 - (c) direct that an action be taken or ceased; or
 - (d) refer the matter or dispute back for a new decision.

Decision final

30.8 A decision of the dispute resolution body is final and binding, subject to any exception established by a land law.

Written decisions

30.9 Decisions of the dispute resolution body must be in writing, signed by the person chairing the dispute resolution body or by an officer designated by the dispute resolution body to do so.

Reasons

30.10 The dispute resolution body may give reasons for its decision, and shall do so in writing if a party to the proceedings requests them before, or within 14 days after, the date of the decision.

31. Liability Coverage

Liability Coverage **31.1** The Council shall arrange, maintain and pay, out of the transfer payments received from Canada, insurance coverage for its officers and employees engaged in carrying out any matter related to Muskoday land to indemnify them against personal liability arising from the performance of those duties.

Extent of coverage **31.2** The extent of the insurance coverage shall be determined by the Council.

Bonding **31.3** Every employee of Muskoday First Nation whose responsibilities include land administration or collecting or accounting for land revenue must be bondable.

32. Offences

Application of the Criminal Code **32.1** Unless some other procedure is provided for by a land law, the summary conviction procedures of Part XXVII of the *Criminal Code*, as amended from time to time, apply to offences under this *Land Code* or under a land law.

33. Amendments to *Land Code*

Community approval **33.1** All amendments to this *Land Code* must receive community approval by ratification vote to be effective.

Verifier **33.2** A verifier is required in any ratification vote on an amendment.

34. Commencement

Preconditions **34.1** This *Land Code* shall not come into force unless

- (a) the community approves this *Land Code* and the Transfer Agreement with Canada and this *Land Code* has been certified by the verifier pursuant to the *Framework Agreement*;
- (b) the Federal Legislation ratifying the *Framework Agreement* is in force; and
- (c) the Council has enacted a resolution that adequate funding for land management has been identified and assured by Canada under the Transfer Agreement.

Commencement date **34.2** Subject to section 34.1, this *Land Code* shall come into force on the first day of the month following the coming into force of the Federal Legislation.

OCEAN MAN FIRST NATION
2001 RATES BY-LAW
BY-LAW NO. 2001 -01

[Effective June 2, 2001]

WHEREAS pursuant to the *Indian Act*, R.S.C. 1985, and specifically paragraph 83(1)(a) of the *Indian Act*, 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 Ocean Man First Nation (also known as the Ocean Man Band) enacted the *Ocean Man First Nation Property Assessment and Taxation By-law* on [June 07] , [1999] ;

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

1. This by-law may be cited for all purposes as the *Ocean Man First Nation 2001 Rates By-law*.

2. Pursuant to Section [11] of the *Ocean Man First Nation Property and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *2001 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 10th day of April, 2001.

[Laura Big Eagle]

Chief

[Christine Grealey]

Councillor

[Gloria Shepherd]

Councillor

[Marion Standingready]

Councillor

SCHEDULE “A”

The Council of the [Ocean Man] First Nation hereby adopts the following taxation rates for the 2001 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and Section <u>[17]</u> of the <u>[Ocean Man]</u> <i>First Nation Property Taxation By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the <u>[Ocean Man]</u> <i>First Nation Property Assessment and Taxation By-law</i> .
Class 1 - Residential	31.8 mills
Class 2 - Utilities	31.8 mills
Class 3 - Unmanaged Forest Land	31.8 mills
Class 4 - Major Industry	32.9 mills
Class 5 - Light Industry	32.9 mills
Class 6 - Business and Other	31.8 mills
Class 7 - Managed Forest Land	31.8 mills
Class 8 - Recreation/Non-Profit Organization	31.8 mills
Class 9 - Farm	31.8 mills

Note: Number and types of property classes may vary across jurisdictions.

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Land Codes established in accordance with the Framework Agreement on First Nation Land Management and the *First Nations Land Management Act*, S.C. 1999, c.24, are indexed under the heading “Land Management” listed under *First Nations Land Management Act*, S.C. 1999, c.24.)

FIRST NATIONS LAND MANAGEMENT ACT, S.C. 1999, c.24

LAND MANAGEMENT

BRITISH COLUMBIA

Lheidli T'enneh First Nation

Land Code 209

ONTARIO

Chippewas of Georgina Island First Nation

Land Management Code 371

Mississaugas of Scugog Island First Nation

Land Management Code 390

SASKATCHEWAN

Muskoday First Nation

Land Code 420

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FIRST NATIONS LAND MANAGEMENT ACT, S.C. 1999, c.24

LAND MANAGEMENT

BRITISH COLUMBIA

Lheidli T'enneh First Nation

Land Code 5:2.209

ONTARIO

Chippewas of Georgina Island First Nation

Land Management Code 5:2.371

Mississaugas of Scugog Island First Nation

Land Management Code 5:2.390

SASKATCHEWAN

Muskoday First Nation

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Property Tax Expenditure By-law	June 20/97	2:1.254	
SODA CREEK INDIAN BAND			
1999 Rates By-law	July 30/99	4:1.41	
2001 Rates By-law	June 14/01	5:2.258	
Property Assessment and Taxation			
By-law No. 1998-TX01	Dec 23/97	2:2.626	
Property Tax Expenditure By-law	Sept 3/99	4:1.43	
Rates By-law 1998-TX01.....	June 10/98	2:2.682	

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SONGHEES FIRST NATION			
1998 Rates By-Law No. 1998-02	June 9/98	2:2.683	
1999 Rates By-law No. 1999-02	May 31/99	3:2.411	
2000 Rates By-law No. 2000-02	June 25/00	4:2.237	
2001 Rates By-law No. 2001-02	June 15/01	5:2.260	
Property Tax Expenditure By-law	Sept 21/00	5:1.103	
Property Tax Expenditure By-law	June 15/01	5:2.262	
SONGHEES INDIAN BAND			
1997 Annual Tax Rates By-law	June 2/97	2:1.261	
SPOZZUM INDIAN BAND			
1996 Property Rates By-law	Jan 9/97	2:1.263	
SQUAMISH INDIAN BAND			
Annual Tax Rates By-law No. 1, 1997	May 30/97	2:1.265	
Annual Tax Rates By-law No. 1, 1998	June 11/98	2:2.685	
Annual Tax Rates By-law No. 1, 1999	May 31/99	3:2.413	
Annual Tax Rates By-law No. 1, 2000	June 4/00	4:2.239	
Annual Tax Rates By-law No. 1, 2001	June 15/01	5:2.270	
Property Assessment By-law, Amendment By-law No. 1-1998	June 9/98	3:1.80	
Property Assessment By-law, Amendment By-law No. 1-1999	Feb 8/00	4:2.244	
Property Assessment By-law, Amendment By-law No. 1-2000	Dec 20/00	5:2.275	

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BRITISH COLUMBIA (continued)			
SQUAMISH INDIAN BAND (continued)			
Property Taxation By-law,			
Amendment By-law No. 1-1998.....	June 9/98	3:1.84	
ST. MARY'S INDIAN BAND			
Rates By-law 1997-T05	June 2/97	2:1.270	
Rates By-law 1998-T05	June 18/98	2:2.690	
Rates By-law 1999-T07	July 30/99	4:1.49	
Rates By-law 2000-YR08	June 25/00	4:2.247	
STELLAT'EN FIRST NATION			
By-law No. 1998-1 - Respecting the			
Appropriation and Expenditure of Moneys			
for Primary and Secondary Education.....	Nov 5/99	4:1.50	
TL'AZT'EN NATION			
2000 Expenditure By-law.....	Dec 20/00	5:2.278	
1998 Rates By-law	July 23/98	3:1.87	
1999 Rates By-law	Nov 1/99	4:1.53	
2000 Rates By-law	Oct 20/00	5:1.111	
TSAWOUT INDIAN BAND			
Rates By-law 1997-T01	May 28/97	2:1.271	
Rates By-law 1998-TX01.....	June 9/98	2:2.691	
Rates By-law 1999-TX01.....	May 31/99	3:2.418	
Rates By-law 2000 TX-01	June 4/00	4:2.248	
Rates By-law 2001 TX-02.....	June 13/01	5:2.279	

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BRITISH COLUMBIA (continued)			
TSAWWASSEN FIRST NATION			
1999 Rates By-law	May 31/99	3:2.422	
2001 Rates By-law	June 15/01	5:2.281	
Assessment By-law Amendment			
By-law 1999	Mar 9/00	4:2.250	
By-law Authorizing Reduction of Taxes by an Amount Equal to Provincial			
Home Ownership Grants	June 2/97	2:1.274	
By-law Authorizing Reduction of Taxes by an Amount Equal to Provincial			
Home Ownership Grants	June 1/98	2:2.693	
Rates By-law 1997	June 2/97	2:1.275	
Rates By-law 1998	June 18/98	2:2.694	
Rates By-law 2000	June 4/00	4:2.295	
Taxation By-law Amendment By-law 1997	Oct 20/97	2:2.696	
Taxation By-law Amendment By-law 1999	Mar 9/00	4:2.297	
T'SLEIL WAUTUTH NATION (BURREARD INDIAN BAND)			
1999 Rates By-law	June 28/99	3:2.424	
2000 Rates By-law	June 25/00	4:2.300	
2001 Rates By-law	June 15/01	5:2.283	
Consolidated Property Assessment and Taxation By-law 1997			
Taxation By-law 1997	Sept 30/97	2:2.698	ss.16, 21(1), 30(2) by Consolidated Property Assessment and Taxation By-law 1997 Amendment By-law 1999-1 (4:2.302)

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BRITISH COLUMBIA (continued)			
TSLEIL WAUTUTH NATION (BURRARD INDIAN BAND) (continued)			
Consolidated Property Assessment and Taxation By-law 1997 (continued)			s.46 by Consolidated Property Assessment and Taxation By-law 1997 Amendment By-law 1999-2000 (4:2.304)
Consolidated Property Assessment and Taxation By-law 1997 Amendment			
By-law 1999-1	Feb 8/00	4:2.302	
Consolidated Property Assessment and Taxation By-law 1997 Amendment			
By-law 1999-2000	Dec 7/99	4:2.304	
Expenditure By-law No. EXP-2000-01	Dec 18/00	5:2.285	
TZEACHTEN FIRST NATION			
2000 Rates By-law	Sept 21/00	5:1.113	
2001 Rates By-law	June 15/01	5:2.290	
Exemption By-law 1998	Aug 11/98	3:1.89	
Exemption By-law 1999	July 20/99	3:2.426	
Exemption By-law 2001	June 15/01	5:2.292	
Property Tax Expenditure By-law	Sept 21/00	5:1.115	
Property Taxation and Assessment By-laws			
Amendment By-law No. 2000-02	Sept 6/00	5:1.122	
Property Taxation and Assessment By-laws			
Amendment By-law No. 2000-03	Dec 20/00	5:2.293	
Rates By-law 1998	Aug 11/98	3:1.90	

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BRITISH COLUMBIA (continued)			
TZEACHTEN FIRST NATION (continued)			
Rates By-law 1999	July 20/99	3:2.427	
UPPER SIMILKAMEEN INDIAN BAND			
1997 Rates By-law	Aug 15/97	2:1.278	
1998 Rates By-law	Oct 23/98	3:1.93	
1999 Rates By-law	Dec 7/99	4:2.305	
2000 Rates By-law	Jan 21/01	5:2.294	
Property Tax Amending By-law No. 1 (1997)	Nov 7/97	2:2.752	
Property Tax By-law	Feb 11/97	2:1.280	
WESTBANK FIRST NATION			
1997 Expenditure By-law Annual Budget	July 29/97	2:1.337	
1997 Tax Rate Schedule Amending By-law ...	May 28/97	2:1.339	
1998 Expenditure By-law Annual Budget	May 28/98	3:1.95	
1998 Tax Rate Schedule Amending By-law	May 28/98	3:1.97	
1999 Expenditure By-law Annual Budget	May 28/99	3:2.430	
1999 Tax Rate Schedule Amending By-law ...	May 28/99	3:2.432	
2000 Tax Rate Schedule Amending By-law	June 1/00	4:2.307	
2001 Expenditure By-law Annual Budget	June 15/01	5:2.296	
2001 Tax Rate Schedule Amending By-law	May 30/01	5:2.298	
Campbell Road Capital Expenditure By-law No. 01-TX-01	May 5/01	5:2.300	
Cougar Road Improvement By-law No. 99-TX-05	May 7/00	4:2.309	

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WESTBANK FIRST NATION (continued)			
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	
Taxation Expenditure Amendment			
By-law 97-TX-03.....	July 29/97	2:1.341	
Tobacco Products Tax By-law, 1998 TX-01	Feb 1/98	2:1.344	
Tsinstikeptum IR#9 Capital Expenditure			
By-law No. 00-TX-02.....	May 7/00	4:2.315	repealed by Tsinstikeptum Indian Reserve No. 9 Capital Expenditure By-law No. 00-TX-06 (5:2.309)
Tsinstikeptum Indian Reserve No. 9 Capital			
Expenditure By-law No. 00-TX-06	Dec 21/00	5:2.309	
Tsinstikeptum IR#10 Capital Expenditure			
By-law No. 00-TX-01	May 7/00	4:2.341	repealed 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	

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WESTBANK FIRST NATION (continued)			
[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	
Property Tax Expenditure By-law 1996.....	Feb 3/97	2:1.350	
MANITOBA			
MARCEL COLOMB FIRST NATION			
Band Custom Election Code	Mar 12/99	3:2.437	
OPASKWAYAK CREE NATION			
OCN Annual Tax Rate By-Law No. 1, 1998....	May 25/98	2:2.762	
OCN Annual Tax Rate By-law No. 1, 1999	May 17/99	3:2.457	
OCN Annual Tax Rate By-law No. 1, 2000	July 11/00	4:2.384	
OCN Annual Tax Rate By-law No. 1, 2001	May 19/01	5:2.313	
OCN Land Tax By-law Amendment 1998	June 9/98	3:1.99	
OCN Land Tax Expenditure By-law 1998	June 9/98	3:1.101	
NEW BRUNSWICK			
RED BANK FIRST NATION			
Property Assessment and Taxation By-law	May 5/01	5:2.315	

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NEWFOUNDLAND			
MIAWPUKEK FIRST NATION			
Telephone Companies Taxation By-law	Feb 9/00	4:2.386	
NORTHWEST TERRITORIES			
HAY RIVER DENE BAND RESERVE No. 1			
Business Licensing By-law	Jan 13/00	4:2.390	
NOVA SCOTIA			
ESKASONI BAND			
2001 Taxation Rates By-law	May 5/01	5:2.367	
Property Assessment and Taxation By-law	June 9/98	3:1.108	
MEMBERTOU BAND			
Code No. 1997-1 Being a Code Respecting the Regulation of Traffic	Feb 22/97	3:1.157	
MILLBROOK FIRST NATION			
1998 Rates By-law	Dec 8/98	3:1.182	
2000 Rates By-law	Sept 21/00	5:1.123	
2001 Rates By-law	May 5/01	5:2.369	
PICTOU LANDING FIRST NATION			
Financial Administration By-law	July 4/00	4:2.407	
ONTARIO			
CHIPPÉWAS OF GEORGINA ISLAND FIRST NATION			
Land Management Code	Jan 1/00	5:2.371	
MISSISSAUGAS OF SCUGOG ISLAND FIRST NATION			
Land Management Code	Jan 1/00	5:2.390	

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ONTARIO (continued)			
NIPISSING FIRST NATION			
Telephone Companies Taxation By-law	Jan 7/99	3:2.459	
Telephone Companies Taxation Expenditure By-law	Feb 25/01	5:2.410	
QUEBEC			
INNU TAKUAIKAN UASHAT MAK MANI-UTENAM			
Règlement administratif sur les taux annuels de taxes foncières, numéro 2, 1998	le 4 août/98	3:1.184	
Règlement administratif sur les taux annuels de taxes foncières, numéro 2, 1999	le 31 mai/99	3:2.468	
Règlement administratif sur les taux de taxes foncières annuels, numéro 1, 1999	le 31 mai/99	3:2.463	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2000	le 5 dec/00	5:1.126	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2001	le 12 juin/01	5:2.417	
SASKATCHEWAN			
MUSKODAY FIRST NATION			
Land Code	Jan 1/00	5:2.420	
OCEAN MAN FIRST NATION			
2000 Rates By-law	Dec 5/00	5:1.129	
2001 Rates By-law	June 2/01	5:2.440	
Property Assessment and Taxation By-law	Jan 28/00	4:2.418	

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SASKATCHEWAN (continued)			
WHITE BEAR FIRST NATIONS			
1998 Tax Rates By-law	Jan 8/99	3:2.471	
Property Assessment and Taxation			
By-law Amendment	Dec 3/98	3:1.187	
Property Tax Expenditure By-law	Sept 3/99	4:1.55	