

# First Nations Gazette



1998

Vol. 2, No. 2

Pages 371 – 835

cited F.N. Gaz. 1998.2:2

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Native Law Centre  
1998

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

The *First Nations Gazette* is published semi-annually.  
1998 subscription rate: \$72.00 (Can.)

ISSN 1206-9086

## 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 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, 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 by-laws should be obtained from the individual enacting First Nation.

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## EXPLANATORY NOTES

### CONTENT

This issue of the *First Nation Gazette* includes:

- a. Band by-laws relating to the exercise of taxation powers under section 83 of the *Indian Act*, R.S.C. 1985, c.I-5;
- b. Band by-laws as approved since the publication date of the last issue of the *First Nations Gazette*;
- c. Sample First Nation Property Assessment and Taxation By-law (revised);
- d. Subject Index to By-laws;
- e. Cumulative Subject Index to By-laws, 1998 Vol. 2, Nos. 1 and 2; and
- f. Table of By-laws setting out the current and on-going status of band by-laws published in the *First Nations Gazette*.

### ARRANGEMENT/FORMAT

1. The format of band by-laws in the *First Nations Gazette* generally follows the format of the regulations found in the *Consolidated Regulations of Canada*, 1978.
2. The arrangement of by-laws is alphabetical: by province, by band, and by title.
3. The Editorial Board reserves the right to set typography, style and format for the *First Nations Gazette* for publication purposes. By-laws submitted for publication have therefore been prepared accordingly.
4. For the purposes of consistency, where by-laws did not include a title at the head of the by-law, the editors have inserted titles, placed in square brackets, composed of the band name, type of by-law, the by-law number if there was one and/or the year.

#### CITATION OF BY-LAWS

1. Any by-law included in the *First Nations Gazette* may be cited to the volume and issue in which it is contained, e.g. *Adams Lake Rates By-law 1997-001*, F.N. Gaz. 1998.2:1.70.
2. The citation style, as shown in the above example, includes the following elements: *By-law title*, Gazette abbreviation year.volume:issue.page.

#### LANGUAGE OF PUBLICATION

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

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**MEMORANDUM OF UNDERSTANDING**

BETWEEN        The Minister of Indian Affairs and Northern Development,  
                         hereinafter referred to as the “Minister”

of the First Part

AND              The Indian Taxation Advisory Board, hereinafter referred to as  
                         the “Board” as represented by Chief Clarence Thomas (Manny)  
                         Jules, Chairman

of the Second Part

WHEREAS the Board was created following the amendments to the *Indian Act* in 1988 (Bill C-115) with the members thereof being appointed by the Minister;

WHEREAS the Board has creditably met its objectives of promoting the exercise of First Nation taxation authority as a means to assert jurisdiction in the area of real property taxation;

WHEREAS Canada recognizes the Board has developed a tradition of partnership with First Nations in the emerging field of real property taxation;

WHEREAS the Board has sought to balance the goals and objectives of First Nations with the tax payers rights to natural justice;

WHEREAS the Minister invited the Board to work with departmental officials on the Board’s further development in the area of new fiscal relationships between First Nations and Canada;

WHEREAS the Minister has extended the term of the Board for a period of four years, ending March 31, 2002;

WHEREAS not later than March 31, 1999, the Indian Taxation Secretariat will be devolved to provide administrative independence and to further the Board’s autonomy in the development and expansion of expertise, policy and initiatives in the context of real property taxation;

NOW THEREFORE, this Memorandum of Understanding witnesses that the parties hereto agree as follows:



## I. INDIAN TAXATION ADVISORY BOARD

### 1.0 *Mandate*

The Board shall:

- 1.1 With respect to Section 83 of the *Indian Act*:
  - 1.1.1 Advise and assist the Minister on policy issues relating to the implementation of First Nation by-law-making powers, and on any matter or policy put to it by the Minister;
  - 1.1.2 Make recommendations to the Minister relating to individual by-laws by examining all such by-laws in accordance with the following criteria:
    - conformity with enabling legislation
    - conformity with the Charter of Rights
    - comprehensiveness
    - compliance with principles of equity and natural justice
    - fairness
    - adequacy of notification and appeal procedures
    - absence of ministerial liability
  - 1.1.3 Hear taxpayers concerns with respect to an individual by-law, and recommend changes to the First Nation as may be necessary in order to ensure conformity with s. 83 of the *Indian Act*.
  - 1.1.4 Provide education, information and assistance concerning First Nation taxation authority and by-law-making powers under s. 83 of the *Indian Act*.
- 1.2 Examine opportunities to introduce regulations relating to matters set out in s. 83 of the *Indian Act*.
- 1.3 Work with the governments of Canada, the provinces, municipalities and First Nations to ensure cooperation and understanding of their respective areas of property tax jurisdiction.
- 1.4 Provide mediation and alternate dispute resolution mechanisms to First Nations, governments, taxpayers and other affected parties with respect to matters related to the exercise of First Nation property tax jurisdiction.

- 1.5 Ensure First Nation taxation by-laws are properly and adequately promulgated, and the content of the by-laws is accessible to the public.
- 1.6 Publish the *First Nations Gazette*, in partnership with the Native Law Centre, and ensure First Nation by-laws comply with the criteria set out in paragraph 1.1.2.
- 1.7 Work with the Minister to develop legislative proposals for the establishment of a permanent body, which may include the Board as a statutory institution of self-government.
- 1.8 Evaluate the policies, procedures and services referred to in this part and the progress made towards fulfilling the purpose of this agreement.
- 1.9 Report annually to the Minister.
- 2.0 *Other Activities*

The Board shall:

- 2.1 Continue discussions with departmental officials on the Board's further development in the area of new fiscal relationships between First Nations and Canada.
- 2.2 On a priority basis, subject to section V, and in cooperation with the Minister, examine the Board's mandate with a view to exploring the Board's role in governance issues. With regards to this paragraph, the Chairman shall, in his annual report to the Minister, report on any progress and make recommendations regarding the mandate of the Board.

## II. ORGANIZATION OF THE BOARD

1. The Board will be composed of five (5) members, including a Chairperson, who will be appointed by the Minister. All members of the Board will be of Aboriginal descent.
2. All members, including the Chairperson, will be subject to the "Principles of the Conflict of Interest and Post Employment Code for Public Office Holders" as well as the Board's own "Conflict Disclosure Code"(attached as Annex "A") [omitted].

3. The Minister may remove from office the Chairperson or any member for just cause.
4. The Board will establish its own operational rules and procedures, consistent with this Memorandum of Understanding.

### III. THE CHAIRPERSON

1. The Chairperson or a member designated by the Chairperson acts as spokesperson for the Board to the Minister and shall call and preside over all meetings of the Board.
2. The Chairperson, for and on behalf of the Board, may enter into leases and contracts for the purposes of carrying on the activities of the Board.
3. The parties acknowledge that Chief Clarence Thomas (Manny) Jules is executing this Memorandum of Understanding in an official capacity, and that he, the other members of the Board and its staff, shall be indemnified and otherwise saved harmless by the federal Crown from any and all legal liabilities resulting from any reasonable and authorized actions that they may take in the exercise of their duties for the Indian Taxation Advisory Board.
4. The Chairperson will ensure that the Minister is advised in a timely fashion of any foreseeable conflicts between various levels of government concerning by-laws recommended for approval by the Board.

### IV. THE MINISTER

1. The Minister will consult with the Chairman and the Board concerning matters of both practice and policy which affect issues of First Nation taxation.
2. For the purpose of implementing this Memorandum of Understanding, the Minister will enter into a multi-year funding agreement with the Board. The Minister may also enter into separate funding arrangements for special projects as may be agreed upon with the Board.
3. The Minister will make her best efforts to meet with the Board to discuss policy issues, as and when required, or when requested by the Board.
4. The Minister is committed to ensuring that the communication with the Chairman and the Board, on all matters of policy and by-law approval,

is direct and timely. The Minister will consult with the Board if, for any reason, she is not satisfied with a recommendation of the Board.

V. AMENDMENT

This Memorandum of Understanding may be amended at any time with the consent of both parties.

VI. TERMINATION

This Memorandum of Understanding may be terminated at any time with the consent of both parties.

Signed this [2nd] day of [March] 1998.

[Chief Clarence Thomas (Manny) Jules]  
Chief Clarence Thomas (Manny) Jules  
Chairman  
Indian Taxation Advisory Board

[Jane Stewart]  
The Honourable Jane Stewart, P.C., M.P.  
Minister, Department of Indian Affairs  
and Northern Development

**ENOCH CREE NATION  
(1996) BUDGET BY-LAW**

[Approved by Minister on October 20, 1997]

WHEREAS the Chief and Council of the Enoch Cree Nation, Stony Plain Indian Reserve No. 135 in the Province of Alberta desires to make by-laws for the purposes contained in section 83 of the *Indian Act*, R.S.C. 1985, c.I-5, as amended;

AND WHEREAS the Council has caused an assessment of all property shown on the assessment roll for 1996; and

AND WHEREAS the Council has approved a budget for the 1996/97, expenditures for the Band in the areas of education, public works, recreation, protection, and administration;

THEREFORE BE IT RESOLVED the Council of the Enoch Cree Nation hereby enact a budget by-law to establish the 1996 mill rate and allocation for the expenditures of revenues derived from taxation as follows:

1996 MILL RATE

Commercial, industrial, vacant land and improvements at 19.211 mills, and electrical power and pipeline at 19.950 mills.

ALLOCATION OF REVENUES

Education	3.84	3.99
Public Works	3.84	3.99
Recreation	3.84	3.99
Protection	3.84	3.99
Administration	<u>3.84</u>	<u>3.99</u>
	19.211	19.950

AND THEREFORE BE IT RESOLVED the above Mill Rates and allocation of revenues apply in accordance with the Enoch Cree Nation Taxation and Business Licensing by-law.

Quorum Five (5)

(Chief - Chef)

[Jerome Morin]  
(Councillor - Conseiller)

[Clark Peacock]  
(Councillor - Conseiller)

[Alvin Morin]  
(Councillor - Conseiller)

[Chirs Morin]  
(Councillor -Conseiller)

[William Morin]  
(Councillor - Conseiller)

[Ben Ground]  
(Councillor - Conseiller)

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

[Approved by Minister on February 20, 1998]

**WHEREAS:**

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

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

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

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

**SHORT TITLE**

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

**INTERPRETATION**

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

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

“band” means the Mikisew Cree First Nation,

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

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

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

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

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

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

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

“permitted property taxation by-law expenditures” means those expenditures out of property tax revenue authorized to be made under subsection 56(1) of the *Mikisew Cree First Nation Property Assessment and Taxation By-law*,

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

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

“public works” includes:

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

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

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

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

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

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

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

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

together with reserve lands appurtenant thereto,

(b) remediating environmentally contaminated reserve lands, and

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

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

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

“utility services” includes water, storm sewer, sanitary sewer, garbage collection,



garbage disposal, solid waste disposal, sewage treatment and water treatment programs, services and operations.

#### AUTHORIZATION OF EXPENDITURE OF PROPERTY TAX REVENUE

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 November 30th for the 1997 fiscal year, the tax administrator shall prepare and table with council a draft annual property tax budget for the then current fiscal year and a draft band council resolution approving the budget, and Council shall endeavour to consider such budget and resolution on or before December 15th of the 1997 fiscal year.

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

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

(4) For greater certainty:

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

(b) nothing in this by-law shall have the effect of amending subsection 56(1) of the property taxation by-law or of limiting the authorization of, or requiring additional procedures to permit, expenditures of property tax revenue thereunder.

#### PROPERTY TAX REVENUE ACCOUNTS

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

(2) Any surplus property tax revenue raised during a fiscal year that is not required for expenditure during that fiscal year pursuant to an annual property tax

budget that has been approved by band council resolution, shall be set aside in a special surplus fund account or accounts maintained in the name of the band and be invested until required for such expenditure in a future fiscal year.

ADMINISTRATION AND ENFORCEMENT

6. The tax administrator shall administer this by-law.

BY-LAW REMEDIAL

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

MISCELLANEOUS

8.(1) 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 Mikisew Cree First Nation held at the Mikisew Cree First Nation Band Administration Office, this 9th day of December, 1997.

	<u>[Archie Waquan]</u>	
	Chief	
<u>[Matthew Lepine]</u>		<u>[Margaret Vermillion]</u>
Councillor		Councillor
<u>[Mary Simpson]</u>		<u>[Alex Courtoreille]</u>
Councillor		Councillor
<u>[Rita Marten]</u>		<u></u>
Councillor		Councillor

## SCHEDULE "A"

## 1997 ANNUAL PROPERTY TAX BUDGET

## Revenues

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

## Expenditures

Capital Equipment Purchases	
Appeal Costs	
Legal Fees	
Other Permitted Property Taxation By-law Expenditures/Assessor	\$2,000.00
Community Works	
Community Services	
General Government Services	
Public Works	
Utilities Services	
Debt Service	
Total Expenditures	\$2,000.00
Balance	\$7,396.00

**MIKISEW CREE FIRST NATION  
RATES BY-LAW NO. 1998-1**

[Approved by Minister on May 27, 1998]

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c.I-5, the Council of a First Nation may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters rising 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 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 *Mikisew Cree First Nation 1998 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 1.45%.

This by-law is hereby enacted by the Chief and Council of the Mikisew Cree First Nation at its duly convened meeting held on the [7th] day of April, 1998.

[Archie Waquan]

Chief

[Rose Simpson]

Chief

[Mathew Lepine]

Councillor

[Mary Simpson]

Councillor

[Alec Courtoreille]

Councillor

[Margaret Vermillion]

Councillor

Councillor

**ASHCROFT INDIAN BAND**  
**1997 PROPERTY RATES BY-LAW**

[Approved by Minister on February 3, 1998]

WHEREAS:

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

AND WHEREAS:

It is necessary to adopt a further by-law for the purposes of implementing the Ashcroft Indian Band's taxation system.

BE IT HEREBY RESOLVED:

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

SHORT TITLE

This by-law may be cited as the *1997 Property Rates By-law*.

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

APPROVED BY CHIEF AND COUNCIL at a duly convened meeting of the Council of the Ashcroft Indian Band held at the Ashcroft Indian Band Administration Office, Ashcroft, British Columbia this [30] day of [December], 1997.

Moved by: [George Kirkpatrick] Seconded by: [Cliff Kirkpatrick]

A quorum of Band Council consists of [2] Councillors

[George Kirkpatrick]

Chief

[Cliff Kirkpatrick]

Councillor

SCHEDULE "A"

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

**CHAWATHIL FIRST NATIONS  
RATES BY-LAW NO. 1998-TX01**

[Approved by Minister on June 1, 1998]

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

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

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

1. This by-law may be cited for all purposes as the *Chawathil First Nations 1998 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 1998 Rates By-law.

This by-law is hereby enacted by the Council at a duly convened meeting held on the 28th day of April, 1998.

[Ronald G. John]

Chief

Councillor

[Anita John]

Councillor

[Gary Ewen]

Councillor

## SCHEDULE "A"

The Council of the Chawathil First Nations hereby adopts the following taxation rates for the 1998 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and section 152 and 156 of the <i>Chawathil First Nations Property Assessment and Taxation By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part VII of the <i>Chawathil First Nation Property Assessment and Taxation By-law</i> .
Class 2 - Utilities	0.0520828
Class 6 - Business and Other	0.0232748

Number and types of property classes may vary across jurisdictions.



**[CHEAM FIRST NATION  
RATES BY-LAW 1998-1]**

[Approved by Minister on June 10, 1998]

SCHEDULE "A"  
Cheam First Nation  
Prescribed Tax Rates  
For The Taxation Year 1998

Class of Property	Tax Rate
1) Residential	00.00000
2) Utilities	58.98391
5) Light Industry	22.37355
6) Business	23.92468
7) Managed Forest	00.00000
8) Recreation/Nonprofit	00.00000
9) Farm	18.62109

BE IT KNOWN that this By-Law entitled "the Rates By-Law" which forms part of the *Taxation By-Law* passed by Chief and Council and approved by the Minister on June 23, 1993, that being a by-law to establish by by-law a system on the reserve lands of Cheam Indian Band for the fair and equitable taxation for local purposes of land or interests in land including the right to occupy, possess or use lands within the boundaries of the reserves is hereby enacted as by-law 1998-1 by the Chief and Council of the Cheam Indian Band.

APPROVED AND PASSED at a duly convened meeting of the Council of the Cheam Indian Band held at Cheam Indian Band Administration Office, Rosedale, British Columbia, this 19th day of May, 1998

Moved by:         [June Quipp]              Seconded by:         [Sandra Victor]        

A Quorum of Band Council consists of   4   Councillors.

        [June Quipp]          
Chief June Quipp

        [Darwin Douglas]          
Councillor Darwin Douglas

        Councillor Joe Aleck        

        [Sandra Victor]          
Councillor Sandra Victor

        [Amy Victor]          
Councillor Amy Victor

**COLDWATER INDIAN BAND  
1998 TAX RATES BY-LAW**

[Approved by Minister on June 11, 1998]

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

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

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

1. This by-law may be cited for all purposes as the *Coldwater Indian Band 1998 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 1998 Tax Rates By-law.

This by-law is hereby enacted by Coldwater Indian Band Council at a duly convened meeting held on the 20th day of May, 1998.

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

[F. Gordon Antoine ]

\_\_\_\_\_  
F. Gordon Antoine - Chief

[Harold Aljam]

\_\_\_\_\_  
Councillor - Harold Aljam

\_\_\_\_\_  
Councillor - Harry Spahan

\_\_\_\_\_  
Councillor - Jerry Voght

\_\_\_\_\_  
Councillor - Lorraine Moses

[Laura Antoine]

\_\_\_\_\_  
Councillor - Laura Antoine

[S. Ronald Aljam]

\_\_\_\_\_  
Councillor - S. Ronald Aljam

## SCHEDULE "A"

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

Column 1	Column 2		
Class of Property as prescribed under Schedule II and Section 11 of the <i>Coldwater Property Assessment and Taxation By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with part VII of the <i>Coldwater Property Assessment and Taxation By-law</i> .		
	Local Purposes	B.C. Assessment Authority Levy	Total of all Tax Rates
Class 1 - Residential	7.7745	0.1202	7.8947
Class 2 - Utilities	24.7809	0.5782	25.3591
Class 3 - Unmanaged Forest Land	22.8784	0.4075	23.2859
Class 4 - Major Industry	22.4214	0.7008	23.1222
Class 5 - Light Industry	19.0215	0.3762	19.3977
Class 6 - Business and Other	17.5065	0.3630	17.8695
Class 7 - Managed Forest Land	11.2839	0.3618	11.6457
Class 8 - Recreation Property/ Non-Profit Organization	7.7946	0.1406	7.9352
Class 9 - Farm	8.8787	0.1731	9.0518

**COLDWATER INDIAN BAND  
PROPERTY ASSESSMENT AND TAXATION  
BY-LAW**

[Approved by Minister on September 30, 1997]

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## RECITAL

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 the Council of the Coldwater 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 Coldwater Indian Band at a duly convened meeting, enacts the following by-law.

## SHORT TITLE

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

## PART I

### INTERPRETATION

2.(1) In this by-law,

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

“actual value” means the market value for which an interest in land might reasonably be expected to bring if it were held in fee simple off reserve and offered for sale in the open market on the valuation date.

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

“assessment” means the valuation of interests in land for taxation purposes.

“Assessment Act” means the *Assessment Act*, R.S.B.C. 1979, c.21

“assessment area” means the reserves of the Band, namely Coldwater Indian Reserve Number 1, Paul’s Basin Indian Reserve Number 2, and Gwen Lake Indian Reserve Number 3.

“Assessment Authority Act” means the *Assessment Authority Act*, R.S.B.C. 1979, c.22

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

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

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

“Band” means the Coldwater Indian Band being a band within subsection 2(1) of the Act.

“band council resolution” means a motion, as recorded in the minutes of the meeting, passed and approved by a majority of the councillors of the band present at a duly convened meeting.

“band member” means a registered member of the Coldwater Indian Band.

“chartered bank” means the branch of the Royal Bank of Canada, situated in Merritt, British Columbia, or any other Bank which Council may, from time to time, identify by band council resolution.

“Chief and Council”, or “Council” means the Chief and Council of the Coldwater Indian Band as selected according to the custom of the Band.

“classification” means a class of property established pursuant to section 16(1) of this by-law and set out in Schedule II.

“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;
- (b) is an occupier;
- (c) has any right, title, estate or interest; or
- (d) is a trustee of the interest.

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

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

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

“land title office” means the land title office or offices for the land title district in which land located in the reserve may have been registered under the *Land Title Act* of the Province of British Columbia.

“legal description” means a description sufficient to describe an interest in land for assessment and taxation purposes.

“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 20(2) of the Act, and for whose benefit the Minister has leased the land pursuant to subsection 58(3) of the Act.

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

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

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

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

“mobile home park” means an interest in land occupied by a person for the purpose of providing space for the accommodation of two or more manufactured homes and for imposing a charge, fee or rental for the use of that space.

“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.

“prescribe” means a decision set out in a schedule or band council resolution.

“prime rate” means the prime rate as determined and set by the chartered bank.

“property” includes land and improvements.

“Registrar” means the Lands Administrator for the Coldwater 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 Coldwater Indian Reserve Number 1, Paul’s Basin Indian Reserve Number 2 and Gwen Lake Indian Reserve Number 3 as defined in subsection 2(1) of the Act and any land held as a special reserve for the use and benefit of the Coldwater Indian Band pursuant to section 36 of the Act.

“Schedule” means a schedule to this by-law.

“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 XI, the Demand for Payment and Notice of Enforcement Proceedings served pursuant to section 60.

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

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

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

## PART II

### ADMINISTRATION

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

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

(3) Council may

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

- (b) appoint other officials to assist in the administration of this by-law;
- (c) establish educational and professional requirements for the tax administrator and other officials who assist in the administration of this by-law;
- (d) make such reasonable rules and guidelines as may be necessary to establish minimum standards of assessment performance; and
- (e) develop, prescribe, and require the use of all forms necessary for the administration of this by-law.
- (f) prescribe by band council resolution, reasonable fees for administrative requirements which may arise from time to time and are not addressed in this by-law.

PART III

APPLICATION OF BY-LAW

Application of By-law

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

PART IV

LIABILITY TO TAXATION

Taxable Property

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

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

Exemption

6. The following 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) a building used chiefly for the purpose of providing housing accommodation for the elderly or persons suffering from physical or mental disability, not operated for profit, and the land necessary as the site for the building; and
- (h) a cemetery to the extent that it is actually used for burial purposes.

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

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

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

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

## PART V

### LEVY OF TAX

Persons Subject to  
Taxation

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

Tax Rates

11.(1) On or before the 31st day of May 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 \$1,000 of assessed value of the land and improvements.

(4) Notwithstanding subsection (3), where the amount of tax levied on a taxable interest in land is less than \$100, the taxable interest in land shall be taxed \$100 for the taxation year and that sum shall be placed on the tax notice.

(5) Council may, by band council resolution, extend the period for payment of or abate or rebate taxes, rates, or local improvement assessments or any part of them assessed, levied or imposed on the interest in land, used or occupied by a holder, in the case and to the extent that Council considers it equitable under the circumstances, for the purposes of attracting capital investment, industry and business to the reserve, and creating employment on the reserve for band members.

**12.** Taxes levied in a taxation notice mailed under section 42 are due and payable on July 2 of the year in which they are levied.

## PART VI

### INFORMATION FOR ASSESSMENT ROLL

Information for  
Assessment Roll

**13.(1)** Every person liable for tax shall, on request, forthwith furnish to the assessor, in writing and signed, information in such detail as requested in the form of Schedule I concerning the land used or occupied by that person and without restricting the generality of the foregoing, including: purchase price; terms and covenants in leases; construction costs; costs of alterations and repairs; or, rents payable, paid or agreed to be paid.

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

(3) When completing an assessment roll, the assessor shall make reference to, in his or her discretion, the records of the land title office or the registers as those stood on November 30 of the year in which the assessment roll is completed.

## PART VII

### ASSESSED VALUE

#### Assessors

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

(2) An appointment under subsection (1) may be for the purpose of valuing particular interests in land in the assessment area as set out in the band council resolution.

#### Valuation Date

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

(2) The actual value of the interest in land for an assessment roll is to be determined as if on the valuation date

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

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

#### Criteria for Valuation

**16.(1)** The assessor shall assess interests in land according to the classes of real property, established by this by-law as set out in Schedule II.

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

(3) Notwithstanding subsection (2), 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).

(5) Where an interest in land is exempt from taxation under section 6, unless ordered by Council, the assessor need not assess the interest in land.

Actual Value

**17.** Except as otherwise provided in this by-law, the assessor shall value land and improvements at their actual value.

**18.** The assessor shall determine the actual value of the following using the equivalent rates as prescribed under the *Assessment Act*, as amended from time to time:

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

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

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

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

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

## PART VIII

### THE ASSESSMENT ROLL

Contents of  
Assessment  
Roll

**19.** By no later than December 31 of each year, the assessor shall prepare an assessment roll containing the following particulars:

(a) the name and last known address of the person assessed;

(b) legal description of the interest in 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.

Return of  
Completed  
Assessment Roll

**23.** The assessor shall return the completed assessment roll to the taxation authority forthwith upon its completion. The assessment roll is effective on its adoption by band council resolution.

Open for  
Inspection

**24.** On adoption, the assessment roll is open to inspection in the Coldwater Indian Band Administration Office (2249 Quilchena Avenue Merritt, B.C.) by any person during regular business hours.

**25.(1)** The assessor shall on or before December 31 of each year mail a notice of assessment to every person named in the assessment roll in respect of each interest in land for which that person is liable to taxation or for which grants-in-lieu of taxes may be sought.

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

PART IX

AMENDMENTS TO ASSESSMENT ROLL

Amendment of Assessment Roll

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

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

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

(2) The amendment to the assessment roll is not effective until approved by band council resolution.

Notice of Amended Assessment

**27.** Where the assessment roll has been amended, and the amendments have been approved by Chief and Council, the assessor shall, as soon as possible, mail a notice in the form set out in Schedule III in respect of the amended assessment to each person affected.

Under-assessment

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



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

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

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

**31.** Where Council approves an amendment to the assessment roll for the current year, the tax administrator shall forthwith refund any excess taxes that have been paid, together with interest at the rate of 2% per annum. Any unpaid balance shall, subject to notice of assessment and taxation, be due and payable, notwithstanding a receipt or certificate given by the tax administrator.

## PART X

### APPEALS

Establishment of  
Assessment  
Review  
Committee

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

(a) one person who is or was duly qualified to practice law in the Province of British Columbia or who is or was a Judge of a Provincial, County or Supreme Court in the Province of British Columbia;

(b) one person who has sat as a member of an appeal board to review assessments in and for the Province of British Columbia;

(c) one person who may be a member of the Coldwater 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.

Substitute Member

(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.

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

Remuneration (4) Each member of the Assessment Review Committee and each substitute member actually appointed to act, shall be paid remuneration for his or her services as a member of the Assessment Review Committee at a rate of \$500 per day or \$250 for half a day for time spent on activities related to the Assessment Review Committee.

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

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

Grounds for Appeal **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.

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

(3) An appellant may make the appeal through his or her solicitor or agent subject to subsection 5, in which case the notice

of appeal shall set forth the name and address of the solicitor or agent, as well as the name and address of the appellant.

(4) The notice of appeal must be accompanied by the fee of \$25 per roll entry payable to Coldwater Indian Band.

Authorization of  
Agent

(5) Where a person authorizes a solicitor or an agent to act on his or her behalf this authorization shall be substantially in the same form as set out in Schedule V and delivered to the assessor.

(6) 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.

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

Duties of Committee

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

- (a) hear all appeals from assessment notices;
- (b) investigate and advise Chief and Council on assessments, 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 10 days written notice of the time and place for the hearing of appeals;
- (e) have custody of all records, documents, evidence and proceedings before the Assessment Review Committee;
- (f) subject to subsection 36(4), 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 10 days written notice of the time, date, and place of the hearing of the appeal, and the nature of the appeal in the notice.

(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.

Chairperson

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

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

(b) preside at sittings of the Committee.

Secretary

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

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

(a) have the custody and care of all records, regulations, documents and orders made by or pertaining to the Committee; and

(b) relating to his or her office follow the direction of the Chairperson or the Committee.

Parties

**35.(1)** The assessor, or his or her designate, shall be a party to all appeal proceedings under this by-law and the Assessment Review Committee shall give the assessor 10 days written notice of any appeal and reasonable opportunity to be heard at any appeal proceedings.

(2) The Assessment Review Committee shall give Council 10 days written notice of, and reasonable opportunity to be heard at any appeal proceedings which raise issues of law regarding anything done under this by-law.

Quorum

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

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

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

(4) Chief and Council by band council resolution may

establish procedures for the conduct of the proceedings of the Assessment Review Committee which shall not be inconsistent with this by-law.

Conflict of Interest

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

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

Date of sittings

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

- (a) be commenced no later than 14 days after the final date for submission of the Notice of Appeal referred to in section 33; and
- (b) be completed within 90 days of their commencement as set out in 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 of Schedule VI.

Witnesses and documents

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

- (2)(a) A party to any appeal proceedings before the Assessment Review Committee may request that a Notice be issued by any member of the Committee, requesting the attendance of any person as a witness to give evidence at the hearing of the appeal;
- (b) The Chairperson of the Committee shall sign and issue the Notice, and the party shall serve it on the witness at least 2 days before the appeal.

(c) The Notice shall be in the form of Schedule VII.

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

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

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

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

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

Onus of Proof (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.

Notify Council of Appeal Decisions **41.**(1) Within 7 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 15 days from the receipt of the decision of the Assessment Review Committee, Chief and Council shall instruct the

assessor to prepare a final assessment roll including any amendments resulting from the decisions in subsection (1).

Notice of  
decision

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

Amendment of  
Roll

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

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

(7) Forthwith upon receiving an amended assessment roll under subsection (5), 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 (5);
- (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

Tax Notice

**42.(1)** Where Council adopts an assessment roll, and after notices of assessment are mailed pursuant to subsection 25(1), the tax administrator shall mail to every person whose name appears in the assessment roll, a tax notice in the form set out in Schedule VIII, in respect of each interest in land for which that person is liable to taxation, and, in the case of an amended assessment roll 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 VIII which includes the

particulars of any arrears and interest, where payment is to be made, and the manner of payment.

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

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

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

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

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

PART XII

DUE DATE AND INTEREST

When Taxes Payable

**46.(1)** Subject to sections 47 and 48, taxes levied in a tax notice mailed under section 42 are due and payable as of July 2 of the year in which they are first levied at the office of the taxation authority notwithstanding that an appeal under Part X may be pending.

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

(3) Where an appeal under Part X may be pending, the giving of any Notice of Appeal or delay in hearing any appeal shall not affect the due date, the delinquency date, the interest or any liability for payment provided by this by-law in respect of tax levied on the assessed value that is the subject of the appeal.

(4) Where any person alleges that he or she is not liable to pay taxes imposed pursuant to this by-law, the person shall launch



an appeal within 30 days of the date of mailing of the tax notice referred to in Part XI.

(5) Unless a challenge is initiated pursuant to subsection (4), 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.

Collection  
Pending  
Appeal

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

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

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

Interest Penalty

49. If all or any portion of taxes remains unpaid on July 31 of the year they are first levied, the unpaid portion shall accrue interest at 2% above the chartered bank's prime rate as it is on the first of each month and shall be compounded annually.

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

PART XIII

PERIODIC PAYMENTS

Payment of  
Percentage

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

Payment on  
Account

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

PART XIV

RECEIPTS AND CERTIFICATES

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

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

PART XV

APPLICATION OF REVENUES

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

(2) Moneys raised shall include:

(a) taxes;

(b) grants-in-lieu of taxes;

(c) interest; and

(d) amounts collected on account of costs.

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

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

(1) refunds of overpayment and interest;

(2) all expenses of preparation and administration of this by-law;

(3) remuneration of the assessor and the tax administrator;

(4) remuneration of the members of the Assessment Review Committee;

(5) all legal costs and other expenses of enforcement of this by-law.

## PART XVI

## COLLECTION AND ENFORCEMENT

## PROOF OF DEBT

Costs of  
Enforcement

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

Liability for Taxes

**58.**(1) A person named in an assessment roll as having an interest in land in the reserve 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 X, and is *prima facie* proof of the debt.

## SPECIAL LIEN AND PRIORITY OF CLAIM

Taxes are a Special  
Lien

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

(2) The special lien and encumbrance referred to in subsection (1) attaches to the interest in land being taxed, and without limiting the foregoing, attaches to the interest in land of a subsequent holder.

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

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

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

(6) When all taxes levied against the interest in land have been paid, the tax administrator shall certify that the special lien and encumbrance against the interest in land has been discharged, and

shall register such certification in either register. Such certification shall be sufficient proof of the payment of the taxes and the discharge of the special lien or encumbrance.

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

DEMAND FOR PAYMENT AND NOTICE OF  
ENFORCEMENT PROCEEDINGS

List of Unpaid  
Taxes

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

Demand for  
Payment and  
Notice of  
Enforcement

(2) Within 30 days of completion of the list pursuant to subsection (1), the tax administrator shall mail, in the form of Schedule XI, 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.

Proceedings

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

Commencement  
of Enforcement  
Proceedings

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

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

Postponement,  
Reduction and  
Remission of  
Taxes

**60.1** Council may upon application by the tax debtor:

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

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

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

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

**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**

Distress

**61.** (1) With the authorization of Council, the tax administrator may proceed by way of distress if the taxes or any portion thereof remain unpaid after the 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.

Notice of Distress

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

Seizure of Property

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

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

**DISTRESS: SALE OF GOODS SEIZED BY DISTRESS**

Sale of Goods Seized by Distress

**62.**(1) If the tax administrator seizes by distress the tax debtor’s goods pursuant to subsection 61(3), and the tax debtor does not commence legal proceedings in a court of competent jurisdiction within 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 60 days after a seizure by distress pursuant to subsection 61(3), the goods seized will be deemed to have been abandoned by the tax debtor and may be sold by public auction, the proceeds of which will be used for payment of the outstanding taxes.

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

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

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

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

**SALE OF IMPROVEMENTS OR PROPRIETARY INTEREST**

Sale of  
Improvements  
or Cancellation  
Proprietary  
Interest

**63.**(1) If the taxes or any part thereof remain unpaid after the 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 interests. The tax administrator shall serve the tax debtor and, where applicable, the locatee, a Notice of Sale of Improvements and Disposition of Interests on Reserve in the form of Schedule XIV.

By Public  
Auction

(2) On June 30 following the year in which the taxes are imposed or, if enforcement proceedings are postponed under subsection 60.1(1), six months from the end of the period specified by Council, and upon the failure of the tax debtor to pay the

outstanding taxes or to commence legal proceedings in a court of competent jurisdiction challenging the sale or disposition, the tax administrator shall sell the improvements or dispose of the interest of the tax debtor in the Reserve by public auction, or pursuant to subsection (3) by public tender.

Publication of  
Auction

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

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

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

Upset Price

(6) With prior approval of Council, the tax administrator may at any sale and disposition conducted pursuant to subsection (2) or (5), 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 the reserve disposed.

(7) Where the tax administrator sets an upset price pursuant to subsection (6), and there is no bid at the sale and disposition conducted pursuant to subsection (2) or (5) that is equal to or greater than the upset price, the taxation authority shall be deemed to be the purchaser and shall acquire the interest in the land free and clear of all encumbrances or charges.

Redemption  
Period

(8) At any time within six months after the sale and disposition held pursuant to subsection (2) or (5), the tax debtor may redeem his or her interest on reserve 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 on reserve. The tax administrator shall certify the transfer in the form of Schedule XV and shall register it in one or both registries and shall serve it on the tax debtor.

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

(11) Upon the filing of the certificate provided by subsection (9), any surplus resulting from the sale and disposition conducted pursuant to subsection (2) or (5), 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 the reserve, the tax administrator may sell such within 90 days for not less than the upset price set pursuant to subsection (6).

CANCELLATION OF INTEREST IN LAND HELD BY  
TAXPAYER

Notice of  
Cancellation

**64.(1)** If the taxes or any part thereof remain unpaid after the 30 day period provided by the Demand for Payment and Notice of Enforcement served pursuant to section 60 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 XVI.

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



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

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

#### FORFEITURE OF PROPERTY

Forfeiture of  
Property

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

Notice of  
Forfeiture

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

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

Contents of Notice  
of Forfeiture

(4) The Notice of Forfeiture shall state:

(a) that the interest in the reserve 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 reserve 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 land or interest in land.

(5) The Notice of Forfeiture shall be mailed or delivered to the tax debtor’s last known address or to the address of the person specified in the records of the taxation authority.

(6) Where any taxes remain unpaid on December 31 of the second year after the calendar year in which they were imposed, 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 of Schedule XIX, that the interest in the reserve held by the tax debtor has been forfeited and the Registrar shall record the document cancelling the tax debtor’s interest in the registers.

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

**ABSCONDING TAXPAYER**

Collection Proceedings

**66.** Where the tax administrator has reasonable grounds to believe that the taxpayer intends to remove his or her goods from the Reserve, or intends to dismantle or remove his or her improvements from the Reserve, or take any other actions which may preclude or impede the collection of outstanding taxes owing pursuant to this by-law, the tax administrator shall apply to a court of competent jurisdiction for remedy, notwithstanding the fact that the time for payment of taxes has not yet expired.

**DISCONTINUANCE OF SERVICES**

Discontinuance of Services

**67.** If the taxes or any part thereof remain unpaid after the 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 may be discontinued. A Notice of Discontinuance of Services in the form of Schedule XX shall be delivered to the tax debtor and to the locatee, where appropriate, 30 days prior to such discontinuance, and shall include the date, time and place within that 30 days when the tax debtor or the locatee may appear before Council to show cause as to why the services should not be discontinued, and Council shall determine whether or not it will discontinue such services.

## PART XVII

### SERVICE AND LOCAL IMPROVEMENT CHARGES

Establishment  
of Service and  
Local Improve-  
ment 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 “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,

Notice of Charges

**69.**(1) Before imposing a charge, Council shall give at least 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 of Schedule XXI, to affected holders or occupiers who are not resident on the reserve and providing the locatee with a copy of the notice.

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

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

Hearing of  
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 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

Interpretation

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

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

Severance of Sections           **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.

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

Amendments to By-law           **76.** This by-law may be amended by a by-law adopted by Council and approved by the Minister.

Extension of Time           **77.** Chief and Council may, by band council resolution, extend for a maximum of 60 days the time in which anything is required to be done under this by-law and anything done within this period of time is as valid as if it had been done within the time otherwise provided for by this by-law.

Delivery of Notices           **78.**(1) Except where otherwise specifically provided in this by-law, where any notice, notification, demand, statement or direction is required or permitted to be delivered or given under this by-law, such notice, notification, demand, statement or direction shall be sufficient if mailed by registered mail, postage pre-paid, or delivered personally to:

- (a) the address of the person set forth in the assessment roll, or
- (b) such other address of which the tax administrator or assessor have received notice.

(2) Any notice, notification, demand, statement or direction shall be conclusively deemed to have been received on the second business day following the mailing thereof.

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

Head notes, Marginal Notes, etc.           **80.** Headnotes, marginal notes and headings form no part of the enactment, but shall be construed as being inserted for convenience of reference only.

Schedules to By-law           **81.** The following schedules are attached to and constitute part of this by-law:

Schedule I   Request for Information (section 13)

Schedule II   Classes of Property (subsection 16(1))

Schedule III	Notice of Assessment (section 25 and Part IX)
Schedule IV	Appeal to Assessment Review Committee (section 33)
Schedule V	Authorization of Agent (subsection 33(5))
Schedule VI	Notice of Hearing (subsection 38(3))
Schedule VII	Request for Attendance (section 39)
Schedule VIII	Tax Notice (section 42)
Schedule IX	Costs Payable By A Taxpayer Arising From Enforcement Proceedings (section 57)
Schedule X	Certification of Debt Owning by the Taxpayer (subsection 58(2))
Schedule XI	Demand for Payment and Notice of Enforcement Proceedings (section 60)
Schedule XII	Notice of Distress (sections 61 and 62)
Schedule XIII	Notice of Sale of Goods Seized by Distress (section 62)
Schedule XIV	Notice of Sale of Improvements and Disposition of Interest on Reserve (subsections 63(1) and 63(4))
Schedule XV	Certification of Sale and Disposition of Interest on Reserve (section 63)
Schedule XVI	Notice of Cancellation of Interest in the Reserve (subsection 64(1))
Schedule XVII	Certification of Cancellation of Interest on Reserve (section 64)
Schedule XVIII	Notice of Forfeiture (subsection 65(2))
Schedule XIX	Certification of Forfeiture (subsection 65(7))
Schedule XX	Notice of Discontinuance of Services (section 67)
Schedule XXI	Notice of Hearing (paragraph 69(1)(c))

Coming into Force **82.** 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 20th day of May, 1997.

[F. Gordon Antoine]

Chief

[Harry Spahan]

Councillor

[Lorraine Noses]

Councillor

[Harold Aljam]

Councillor

Councillor

[Jerry Voght]

Councillor

[Roseane Spahan]

Councillor

[Clarence Oppenheim]

Councillor



SCHEDULE I

(section 13)

REQUEST FOR INFORMATION

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

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

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

Pursuant to section 13 of the *Coldwater Property Assessment and Taxation By-law*, and pursuant to the authority vested in me by band council resolution made the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_ , I hereby request that you furnish 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,

Sincerely,

\_\_\_\_\_  
Assessor

SCHEDULE II  
Classes of Property  
(subsection 16(1))

Prescribed Classes of Property:

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

*Class 1 - Residential*

1. Class 1 property shall include only:
  - (a) land or improvements, or both, used for residential purposes, including single family residences, duplexes, multi-family residences, apartments, condominiums, manufactured homes, nursing homes, rest homes, summer and seasonal dwellings, bunkhouses, cookhouses and ancillary improvements compatible with and used in conjunction with any of the above, but not including:
    - (i) hotels or motels other than the portion of the hotel or motel building occupied by the owner as his residence, and
    - (ii) land or improvements or both that are owned by the Crown in right of Canada or the Province of British Columbia, or by an agent of either, and are used for the purposes of:
      - (A) a penitentiary or correctional centre;
      - (B) a provincial mental health facility as defined in the *Mental Health Act*, or
      - (C) hospital for the care of the mentally or physically handicapped; and
    - (iii) 20 or more strata lots
      - (A) on a parcel or contiguous parcels,
      - (B) controlled or managed by persons, or a person, who control

or manage 85% or more of the strata lots on the parcel or contiguous parcels referred to in clause (A), and

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

#### *Class 2 - Utilities*

- 2. Class 2 property shall include only land or improvements, or both, used or held for purposes of
  - (a) transportation by railway;
  - (b) transportation, transmission or distribution by pipeline;
  - (c) communication by telegraph or telephone, including transmission of messages by means of electric currents or signals for compensation;
  - (d) generation, transmission, or distribution of electricity;
  - (e) receiving, transmission and distribution of closed circuit television; but does not include that part of land or improvements, or both;
  - (f) included in Classes 1, 4 or 8,
  - (g) used as an office, retail sales outlet, administration building or purpose ancillary thereto, or
  - (h) used for a purpose other than a purpose defined in paragraphs (a) or (e) of this class.

#### *Class 3 - Unmanaged Forest Land*

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

#### *Class 4 - Major Industry*

- 4. Class 4 property shall include only the property referred to in subsection 17(3) of this by-law, that is to say:

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

*Class 5 - Light Industry*

5. Class 5 property shall include only land or improvements, or both, used or held for the purpose of extracting, processing, manufacturing or transporting of products, and for the storage of these products as an ancillary to or in conjunction with such extraction, processing, manufacture or transportation, but does not include those lands or improvements, or both,
- (a) included in class 2 or 4,
  - (b) used principally as an outlet for the sale of a finished product to a purchaser for purposes of his own consumption or use and not for resale in either the form in which it was purchased or any other form, and
  - (c) used for processing, manufacturing or storage of food or non-alcoholic beverages.

*Class 6 - Business And Other*

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

*Class 7 - Managed Forest Land*

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

*Class 8 - Recreational Property/Non-Profit Organization*

- 8.(1) Class 8 property shall include only:
- (a) land, but not improvements on that land, used solely as an outdoor recreational facility for the following activities or uses:
    - (i) golf;
    - (ii) skiing;
    - (iii) tennis;
    - (iv) ball games of any kind;
    - (v) lawn bowling;
    - (vi) public swimming pool;
    - (vii) motor car racing;
    - (viii) trap shooting;
    - (ix) archery;
    - (x) ice skating;

- (xi) water slides;
  - (xii) museum;
  - (xiii) amusement parks;
  - (xiv) horse racing;
  - (xv) rifle shooting;
  - (xvi) pistol shooting;
  - (xvii) horse back riding;
  - (xviii) roller skating;
  - (xix) marinas;
  - (xx) parks and gardens open to the public;
- (b) that part of any land and improvements used or set aside for use as a place of public worship or as a meeting hall for a non-profit fraternal organization of persons of either or both sexes, together with the facilities necessarily incidental to that use, for at least 150 days in the year ending on June 30, of the calendar year preceding the calendar year for which the assessment roll is being prepared, not counting any day in which the land and improvements so used or set aside are also used for:
- (i) any purpose by an organization that is neither a religious organization nor a non-profit fraternal organization,
  - (ii) entertainment where there is an admission charge, or
  - (iii) the sale or consumption, or both, of alcoholic beverages.

*Split Classification*

9. Where a property falls into two or more prescribed classes the assessor shall determine the share of the actual value of the property attributable to each class and assess the property according to the proportion each share constitutes of the total actual value.

## SCHEDULE III

## Notice of Assessment (section 25 and Part IX)

ASSESSMENT ROLL NUMBER	OFFICE USE Neighborhood Code
Coldwater Taxation District	

**(TAXATION YEAR) NOTICE OF ASSESSMENT**

Pursuant to the *Coldwater Property Assessment and Taxation Bylaw*, this is your (*taxation year*) Notice of Assessment. The purpose of this notice is to provide you with an estimate of your property value. This information will be used by the Coldwater Taxation Authority to calculate your (*taxation year*) property taxes.

**PROPERTY DESCRIPTION**

Your property description may consist of a property address, legal description and the property identification (PID) number assigned by the Land Title Office and/or Indian Land Registers.

**PROPERTY VALUE**

The value of your property is determined by local real estate market conditions. The ASSESSED VALUE is B.C. Assessment's estimate of the assessed value (most probable selling price) for your property had it been for sale on (valuation date)

This value reflects the physical condition of your property as of October 31, (*year*) and ownership according to Land Title Office and/or Indian Land Registers as of November 30, (*year*).

VALUE CLASS

Land  
Building  
(Other Items)  
**ASSESSED VALUE**  
**TAXABLE VALUE**

**ADDITIONAL INFORMATION**

This information relates to your property and may be of interest to you.

**YOUR ASSESSMENT OFFICE FOR THIS PROPERTY IS:**

Kamloops Assessment Area  
707 Tranquille Road  
Kamloops, BC V2B 3J1

Local Office (250) 376-6281 or 1-800-806-6788  
Fax (250) 376-4032

**OFFICE HOURS**

If you have any questions about your (*taxation year*) Property Assessment, please call the assessment office.

During the month of January, the office will be open between 8:30 a.m. and 5:00 p.m., Monday through Friday

For more information, please see the back of this notice.

**THE INTEREST HOLDER/LESSEE OF THIS PROPERTY IS:**

Name/Address of Interest Holder/Lessee

**APPEAL DEADLINE**

Please note that the deadline for appealing your assessment is January 31, (*taxation year*).

### NEED MORE INFORMATION

Every effort has been made to provide you with an accurate assessment of your property.

However, if you have a concern, please contact your assessment office. If we find that a change to your assessment is necessary, we will recommend the change to the Assessment Review Committee.

**After talking to the assessment office**, if you still have a concern, you may want to appeal your assessment to the Assessment Review Committee. The appeal process is outlined below.

### IF YOU HAVE ANY QUESTIONS, PLEASE CALL US.

### THE APPEAL PROCESS

#### What can you appeal?

- the liability to assessment
- the assessed value
- the assessment classification
- any alleged error or omission

#### What can't you appeal?

- Property taxes cannot be appealed

#### How do you appeal?

You must send a WRITTEN appeal to the Assessment Review Committee in care of the address shown for your assessment office along with a fee of \$25.00 per roll entry payable to Coldwater Indian Band. Please include the following information about the property you are appealing:

- the Assessment Roll Number
- your reason for appealing
- the property description (address/legal description)

Also include the following information:

- your name
- your mailing address
- your home and business phone number

If you appoint someone to act on your behalf, then a special form must be used to appoint an agent. Please contact your assessment office for assistance and a copy of this form.

#### What is a Assessment Review Committee?

- The Assessment Review Committee is appointed by the Coldwater Taxation Authority to review property assessments and hear appeals in respect to assessments.
- The Assessment Review Committee is comprised of three people who are there to ensure you receive a fair and impartial hearing.
- Hearings are held no later than June 1 of each year.

#### What happens after you appeal?

- We may contact you to review your property file.
- If necessary, we may arrange to re-inspect your interest in land.
- You will be notified of the date, time and location of your Appeal hearing.
- At the hearing you will be given the opportunity to provide the Assessment Review Committee with evidence. If you are appealing the value of your property, your evidence should include sales of similar properties at (or near) July 1, (valuation year), to support your estimate of value.

#### What is the deadline for filing an appeal?

Your WRITTEN appeal must be delivered to your assessment office or postmarked not later than January 31, (taxation year).

We have used plain language to help you understand some of the laws affecting Property Assessment and Taxation. Whenever words or expressions used in this notice differ from the wording of the by-law, the by-law shall prevail.

SCHEDULE IV

(section 33)

APPEAL TO ASSESSMENT REVIEW COMMITTEE

TO: Coldwater Assessment Review Committee  
c/o Office of the Assessor for Coldwater Band  
Kamloops Assessment Area  
707 Tranquille Road  
Kamloops, BC V2B 3J1

RE: \_\_\_\_\_  
(assessment roll number)

\_\_\_\_\_  
(description of interest)

Pursuant to the provisions of the *Coldwater Property Assessment and Taxation By-law*, I hereby appeal the assessment of the following interest in land:

(Description of Interest)

on the following grounds:

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

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_.

PRINTED NAME OF APPELLANT

APPELLANT'S SIGNATURE  
(or Solicitor or Agent's Signature  
pursuant to subsection 33(3) of  
this by-law)

MAILING ADDRESS to which all  
notices to appellant are to be sent.  
(and if applicable, mailing address  
of solicitor or agent)



SCHEDULE V  
AUTHORIZATION OF AGENT  
(subsection 33(5))

TO: THE ASSESSOR, \_\_\_\_\_  
(Assessment Area Name/Area Number)

FROM: (the person authorizing the agent)

Name \_\_\_\_\_ Phone \_\_\_\_\_ Fax \_\_\_\_\_

Mailing Address \_\_\_\_\_

I AM THE: (check one of the following)  OWNER  
 TENANT  
 PROPERTY MANAGER  
 OTHER  
(specify \_\_\_\_\_)

OF THE FOLLOWING PROPERTY:

Civic Address \_\_\_\_\_

Legal Description \_\_\_\_\_

Assessment Roll No. \_\_\_\_\_

Note: If more than one property, attach a "Schedule of Additional Properties."

I HEREBY APPOINT: (Agent's Name) \_\_\_\_\_  
(Agent's Address) \_\_\_\_\_  
(Agent's Phone Number) \_\_\_\_\_  
(Agent's Fax Number) \_\_\_\_\_

AS MY AGENT FOR THE PURPOSE OF:

(check one or more of the following)

- A REVIEW OF THE ASSESSMENT TO DETERMINE WHETHER OR NOT TO APPEAL
- AN APPEAL OF THE ASSESSMENT TO THE ASSESSMENT REVIEW COMMITTEE
- THE FOLLOWING PURPOSES:

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_

for the 19\_\_ Assessment Roll only, and for no other purposes.

*It is understood and agreed that if the Agent uses any of the information provided for any other purpose either in this year or future years, the Assessor is not responsible or liable.*

**SIGNATURE OF THE PERSON APPOINTING THE AGENT:**  
(Owner, Property Manager, Tenant or Other)

---

Name - person or corporation (please print)

---

If corporation, name of authorized signatory (please print)

---

If corporation, position of authorized signatory (please print)

---

Signature of Owner or authorized signatory

---

Date

**SIGNATURE OF AGENT:**

I AGREE TO ABIDE BY THE TERMS AND CONDITIONS OF THIS APPOINTMENT.

---

Agent's Name (please print)

---

Company (if applicable)

---

(Agent's Signature)

---

Date

**DISCLOSURE OF CONFIDENTIAL INFORMATION**

If one or more of the following items are checked, and this section is signed by the Owner of the property, the Assessor may release confidential information relating to the property to the above named Agent. (Check one or more of the following)

- Field Cards or other office records detailing the physical inventory of the identified property.
- Details of the method of valuation of the above property. This may include costing information and/or details relating to income, expenses, vacancy or capitalization rate.
- Income and Expense Statements returned by the current owner to the Assessment Authority, where copies have not been retained by the current owner.

**SIGNATURE OF OWNER:**

---

Name of Owner - person or corporation (please print)

---

Signature of Owner or authorized signatory

---

If corporation, name and position of authorized signatory (please print)

---

Date

Note: If a "Schedule of Additional Properties" is used, the "Schedule" must also be signed by the Owner before the Assessor may release confidential information relating to those "additional" properties.

SCHEDULE OF ADDITIONAL PROPERTIES

Authorization of Agent

ASSESSMENT ROLL NUMBER	LEGAL DESCRIPTION	CIVIC ADDRESS

SIGNATURES OF:

\_\_\_\_\_  
(Person Appointing Agent)

\_\_\_\_\_  
Date

\_\_\_\_\_  
(Property Owner)

\_\_\_\_\_  
Date

\_\_\_\_\_  
(Agent)

\_\_\_\_\_  
Date

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

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

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

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

TAKE NOTICE THAT the Assessment Review Committee will hear an appeal from assessment requested in Schedule XI dated the \_\_\_\_ day of \_\_\_\_\_, 19\_\_ relating to the above-noted interest in land at \_\_\_\_\_ (a.m./p.m.) on the \_\_\_\_ day of \_\_\_\_\_ 19\_\_.

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

DATED AT \_\_\_\_\_ this \_\_\_\_ day of \_\_\_\_\_, 19\_\_.

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

SCHEDULE VII

(section 39)

REQUEST FOR ATTENDANCE

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

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

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

This is to request your attendance before the Assessment Review Committee  
at \_\_\_\_\_ (location) on the \_\_\_\_\_ day of \_\_\_\_\_,  
19\_\_ at \_\_\_\_\_ (a.m./p.m.) to give evidence concerning the said assessment,  
bringing with you any documents in your possession that may relate to the said  
assessment.

DATED AT \_\_\_\_\_ this \_\_\_\_ day of \_\_\_\_\_, 19\_\_.

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

SCHEDULE VIII

(section 42)

TAX NOTICE

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

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

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

Pursuant to the provisions of the *Coldwater 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 on or before July 2, (taxation year), by cheque payable to the Coldwater 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 \_\_\_\_\_, 19\_\_.

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

## SCHEDULE IX

(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 interest in land, etc.:   | \$35.00 per notice      |
| 2. | For attending, investigating, taking inventory, cataloguing, or seizing property, and preparing and conducting a Sale by Distress, for each person involved:   | \$40.00 per hour        |
| 3. | For drafting, filing and executing a lien or encumbrance:  | \$150.00                |
| 4. | For sale of improvements or disposition of interest in reserve land, including attending, investigating, 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 X

(subsection 58(2))

CERTIFICATION OF DEBT  
OWING BY THE TAXPAYER

PURSUANT TO THE COLDWATER PROPERTY ASSESSMENT AND  
TAXATION BY-LAW

I, \_\_\_\_\_, Tax Administrator of the Coldwater 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 the reserve).

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

DATED AT \_\_\_\_\_ this \_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

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



SCHEDULE XI  
(section 60)

DEMAND FOR PAYMENT AND NOTICE OF ENFORCEMENT  
PROCEEDINGS

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

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

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

The payment date of July 2, (taxation year) prescribed by the Notice of Taxes served on you with respect to the above-noted interest in land has now expired. The Coldwater 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 the above-mentioned tax debt within 30 days from the date of this Demand may result in procedures being taken by the Taxation Authority for the enforcement and collection of such debt. Additional costs may accrue to this debt.

The *Coldwater 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 interest in land, including personal property located on this interest in land and may affect the on-going services being provided to your interest in land. The remedies and procedures which may be used by the Tax Administrator are set out in the *Coldwater Property Assessment and Taxation By-law*. A copy of which is available from the Tax Administrator upon request.

DATED AT \_\_\_\_\_ this \_\_\_\_ day of \_\_\_\_\_, 19\_\_.

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

SCHEDULE XII

(sections 61 and 62)

NOTICE OF DISTRESS

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

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

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

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 7 (seven) days after the date of this notice will result in the Tax Administrator, pursuant to subsection 61(3) of the *Coldwater Property Assessment and Taxation By-law*, seizing by distress the property generally described as follows:

(a general description of property which has been assessed)

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

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

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

DATED AT \_\_\_\_\_ this \_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

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

SCHEDULE XIII

(section 62)

NOTICE OF SALE OF GOODS SEIZED BY DISTRESS

TAKE NOTICE THAT a sale by public auction for outstanding taxes owed to the Coldwater Taxation Authority will occur on \_\_\_\_\_ 19\_\_ at \_\_\_\_\_ o'clock at \_\_\_\_\_ (Location) on the \_\_\_\_\_ Reserve.

At the above-noted sale, the following goods, seized by distress pursuant to sections 61 and 62 of the *Coldwater 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 GOODS

DATED AT \_\_\_\_\_ this \_\_\_\_ day of \_\_\_\_\_, 19\_\_.

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

SCHEDULE XIV

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

NOTICE OF SALE OF IMPROVEMENTS AND DISPOSITION OF INTEREST ON RESERVE

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

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

RE: \_\_\_\_\_  
(description of interest on Reserve)

\_\_\_\_\_  
(description of improvements)

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

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

AND TAKE NOTICE THAT upon the sale and disposition being declared final, you will be required to immediately vacate the property, and any rights or interests which you held in the improvements and to the reserve land will be transferred in full to the purchaser.

DATED AT \_\_\_\_\_ this \_\_\_\_ day of \_\_\_\_\_, 19\_\_.

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

SCHEDULE XV

(section 63)

CERTIFICATION OF SALE AND  
DISPOSITION OF INTEREST ON RESERVE

RE: \_\_\_\_\_  
(description of interest on reserve)

\_\_\_\_\_  
(description of improvements)

I, \_\_\_\_\_, Tax Administrator of the Coldwater Indian Band, hereby certify that resulting from the failure of \_\_\_\_\_ to pay the outstanding tax debt on the above-mentioned interest on reserve, that interest has been disposed of by public auction (or tender) and the above-mentioned improvements have been sold by public auction (or tender) pursuant to section 63 of the *Coldwater 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/owner of the above-noted interest on the reserve.

NAME AND ADDRESS OF PURCHASER AT SALE

DATED AT \_\_\_\_\_ this \_\_\_\_ day of \_\_\_\_\_, 19\_\_.

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

SCHEDULE XVI  
(subsection 64(1))

NOTICE OF CANCELLATION OF INTEREST IN THE RESERVE

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

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

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

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

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

DATED AT \_\_\_\_\_ this \_\_\_\_ day of \_\_\_\_\_, 19\_\_.

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

SCHEDULE XVII

(section 64)

CERTIFICATION OF CANCELLATION OF INTEREST ON RESERVE

RE: \_\_\_\_\_  
(description of property)

\_\_\_\_\_  
(interest on reserve)

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

DATED AT \_\_\_\_\_ this \_\_\_\_ day of \_\_\_\_\_, 19\_\_.

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

SCHEDULE XVIII

(subsection 65(2))

NOTICE OF FORFEITURE

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

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

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

TAKE NOTICE THAT taxes imposed by *Coldwater Band's Property Assessment and Taxation By-law* for the above-noted interest in the years \_\_\_\_\_, \_\_\_\_\_, have been outstanding for two (2) years and pursuant to subsection 65(1), 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 40th (fortieth) day after the date of this notice, the interest you hold in this property will be absolutely and unconditionally forfeited to the Coldwater Indian Band. Upon such forfeiture, your interest in the Reserve will vest in the Band clear of all charges except those rights of way, easements or other such third party interests which attach to that Reserve land.

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

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

DATED AT \_\_\_\_\_ this \_\_\_\_ day of \_\_\_\_\_, 19\_\_.

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



SCHEDULE XIX  
(subsection 65(7))

CERTIFICATION OF FORFEITURE

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

I, \_\_\_\_\_, Tax Administrator for the Coldwater Indian Band, hereby certify that resulting from the failure of \_\_\_\_\_ (Tax Debtor) to pay the outstanding tax debt owing on the above-mentioned interest in the \_\_\_\_\_ reserve, such interest has been forfeited to the Coldwater Indian Band pursuant to section 65 of the *Coldwater Property Assessment and Taxation By-law*.

DATED AT \_\_\_\_\_ this \_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

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

SCHEDULE XX

(section 67)

NOTICE OF DISCONTINUANCE OF SERVICES

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

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

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

TAKE NOTICE THAT the taxes for the above-note interest have been due and outstanding for \_\_\_\_\_ months, and unless that payment in full is received on or before 30 (thirty) 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:

AND FURTHER TAKE NOTICE THAT you may attend a meeting at the Band Council scheduled for \_\_\_\_\_, 19\_\_ at \_\_\_\_\_ o'clock, at \_\_\_\_\_ (place), (within the 30 days set out above) and show cause as to why the services should not be discontinued.

DATED AT \_\_\_\_\_ this \_\_\_\_ day of \_\_\_\_\_, 19\_\_.

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

SCHEDULE XXI  
(paragraph 69(1)(c))  
NOTICE OF HEARING

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

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

RE: \_\_\_\_\_  
(specify proposed service or local improvement charge)

TAKE NOTICE THAT the Council shall hold a public meeting at \_\_\_\_\_ (location) on the \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_, to consider representations from affected rate payers with respect to the above-noted proposed service/local improvement charge.

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

DATED AT \_\_\_\_\_ this \_\_\_\_ day of \_\_\_\_\_, 19\_\_.

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

**COLDWATER INDIAN BAND  
PROPERTY TAX EXPENDITURE BY-LAW**

[Approved by Minister on January 22, 1998]

RECITAL

WHEREAS:

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

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. Section 56 of the *Property Assessment and Taxation By-law* authorizes the making of certain expenditures out of property tax revenue and, in addition, the taxation expenditure by-law was enacted for the purpose, *inter alia*, of establishing procedures for the authorization of expenditures (in addition to those authorized under section 56 of the *Property Assessment and Taxation By-law*) to be made out of property tax revenue from time to time;

D. Council wishes to authorize expenditures (in addition to those authorized under section 56 of the *Property Assessment and 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 (in addition to those authorized under section 56 of the *Property Assessment and Taxation By-law*) to be made out of property tax revenue.

SHORT TITLE

1. This by-law may be cited for all purposes as the “*Coldwater Indian Band Property Tax Expenditure By-law*”.

INTERPRETATION

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

“annual property tax budget” means a budget that includes and identifies in a general way projected property tax revenue for a fiscal year, surplus or deficit property

tax revenue carried over from previous fiscal years and projected expenditures to be made out of property tax revenue for the fiscal year for local purposes.

“band” means the Coldwater Indian Band being a band within subsection 2(1) of the *Indian Act*.

“band council resolution” means a motion, as recorded in the minutes of the meeting, passed and approved by a majority of the councillors of the band present at a duly convened meeting.

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

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

“Chief and Council” or “Council” means the Chief and Council of the Coldwater Indian Band as selected according to the custom of the Band.

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

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

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

“permitted property taxation by-law expenditures” means those expenditures out of property tax revenue authorized to be made under section 56 of the *Property Assessment and Taxation By-law*.

“property assessment and taxation by-law” means the *Coldwater Indian Band Property Assessment and Taxation By-law* approved and passed by Council on May 20, 1997 and approved by the Minister on September 30, 1997, as amended from time to time.

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

“public works” includes:

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

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

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

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

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

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

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

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

together with reserve lands appurtenant thereto;

(b) remediating environmentally contaminated reserve lands, and;

(c) creating new lands by any lawful means including, without limiting the

generality of the foregoing, by the placement and compaction of permitted soils and other fill materials.

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

“Tax Administrator” means the tax administrator appointed by Council under the *Coldwater Indian Band Property Assessment and Taxation By-law*.

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

#### AUTHORIZATION OF EXPENDITURE OF PROPERTY TAX REVENUE

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

(2) Without limiting the generality of subsection (1) but for greater certainty, this by-law authorizes the expenditure of property tax revenue by Council on behalf of the band on community works, community services, general government services, permitted *Property Assessment and 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 tax administrator shall prepare and table with Council a draft annual property tax budget for the then current fiscal year and a draft band council resolution approving the budget, and Council shall endeavor to consider such budget and resolution on or before August 31st of the same fiscal year.

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

(3) Subject to subsection (4), all expenditures made out of property tax revenue that Council is authorized to make under this by-law shall be made under section 56 of the *Property Assessment and Taxation By-law* or pursuant to an annual property tax budget that has been approved by band council resolution.

(4) For greater certainty:

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

(b) nothing in this by-law shall have the effect of amending section 56 of

the *Property Assessment and Taxation By-law* or of limiting the authorization of, or requiring additional procedures to permit, expenditures of property tax revenue thereunder.

#### PROPERTY TAX REVENUE ACCOUNTS

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 section 56 of the *Property Assessment and Taxation By-law* or 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 section 56 of the *Property Assessment and Taxation By-law* or pursuant to an annual property tax budget that has been approved by band council resolution, shall be set aside in a special surplus fund account or accounts maintained in the name of the band and be invested until required for such expenditure in a future fiscal year.

#### ADMINISTRATION AND ENFORCEMENT

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

#### BY-LAW REMEDIAL

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

#### MISCELLANEOUS

8.(1) 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.



This by-law is hereby enacted by Coldwater Indian Band Council at a duly convened meeting held on the 8th day of December, 1997.

[F. Gordon Antoine]

Chief

[Jerry Voght]

Councillor

[Harry Spahan]

Councillor

[Laura Antoine]

Councillor

[Harold Aljam]

Councillor

[Ronald Aljam]

Councillor

Councillor

SCHEDULE "A"

199\_\_ ANNUAL PROPERTY TAX BUDGET

REVENUES

Property Tax Levies, Interest and Penalties  
for Current Fiscal Year \$

Surplus or Deficit Property Tax Revenue  
carried over from Previous Fiscal Years \$

TOTAL REVENUE \$

EXPENDITURES

- Municipal Service Agreements
- Capital Equipment Purchases
- Appeal Costs
- Legal Fees
- Other Permitted Property Taxation By-law  
Expenditures
- Community Works
- Community Services
- General Government Services
- Public Works
- Utility Services
- Debt Service

TOTAL EXPENDITURES \$

BALANCE \$

**COLUMBIA LAKE INDIAN BAND**  
**BY-LAW NO. 1998-TX01**

[Approved by Minister on June 1, 1998]

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

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

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

1. This by-law may be cited for all purposes as the *Columbia Lake Indian Band 1998 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 1998 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 [8th] day of [May], 1998.

[Gayle Michel]

Chief

[Delores Nicholas]

Councillor

[Joseph Nicholas]

Councillor

[Lucille Shovar]

Councillor

Councillor

SCHEDULE "A"

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

Class of Property	Tax Rate
1. Residential	8.76441
2. Utility	29.79900
3. Unmanaged Forest	0.000000
4. Major Industry	0.000000
5. Light Industry	00.00000
6. Business/Other	21.03459
7. Managed Forest	0.000000
8. Recreational/Non Profit	0.000000
9. Farm	10.07907

**COLUMBIA LAKE INDIAN BAND  
EXPENDITURE BY-LAW**

1998 Taxation Year

Property Tax Budget

SCHEDULE "A"

REVENUE:

Taxation Revenue	\$ 228,625.00
Interest/Penalties	\$ <u>500.00</u>
 Total Tax Related Revenue	 \$ 229,125.00

EXPENDITURES:

Regional District General	\$ 36,000.00
Regional District Hospital	\$ 12,000.00
B.C.A.A Assessment Authority	\$ 3,500.00
General Gov't	\$ 35,000.00
Board of Review	\$ 1,500.00
Legal/Consultants	\$ 6,000.00
Cancom Satellite Service	\$ 1,800.00
Planning/Development	\$ 5,000.00
Recreational Facility Capital	\$ 30,000.00
Public Works	\$ 17,000.00
Building Administration	\$ 8,000.00
Surveyor of Taxes	\$ 35,000.00
M.E.R.C.'s	\$ 3,500.00
Travel/Conference	\$ 5,200.00
Supplies	\$ 2,500.00
Equipment	\$ 2,000.00
Bank Charges	\$ 125.00
Home Owner Grants (Est.)	\$ 5,000.00
Bad Debt - BC Hydro	\$ <u>20,000.00</u>
 Total Expenditures	 \$ 229,125.00

**COOK'S FERRY INDIAN BAND  
BY-LAW NO. 1998-TX01**

[Approved by Minister on June 1, 1998]

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 Cook's Ferry Indian Band enacted the *Cook's Ferry Indian Band Taxation and Assessment By-law* on June 23, 1993.

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

1. This by-law may be cited for all purposes as the *Cook's Ferry Indian Band 1998 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" which is attached, and forms part of the 1998 Rates By-law.

This by-law is hereby enacted by the Council of the Cook's Ferry Indian Band at a duly convened meeting held on the [30th] day of [April], 1998.

[Chief David Walkem]

Chief

[Pearl Hewitt]

Councillor

[Richard Yamelst]

Councillor

\_\_\_\_\_  
Councillor

\_\_\_\_\_  
Councillor

## SCHEDULE "A"

The Council of the Cook's Ferry Indian Band hereby adopts the following taxation rates for the 1998 taxation year for the following classes of property.

Class of Property	Tax Rate
1. Residential	8.6547
2. Utility	25.9266
3. Unmanaged Forest	0.00000
4. Major Industry	23.6256
5. Light Industry	0.00000
6. Business/Other	0.00000
7. Managed Forest	0.00000
8. Recreational/Non Profit	0.00000
9. Farm	0.00000

**THE COWICHAN TRIBES  
BUSINESS LICENSING BY-LAW  
BY-LAW NO. 2 1997**

**Respecting the licensing of businesses, callings, trades and occupations  
in the Cowichan Tribes Reserve(s)**

[Approved by Minister on March 19, 1998]

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WHEREAS the Council of the Cowichan Tribes desires to make a by-law for the licensing of businesses, callings, trades and occupations in the reserve(s);

AND WHEREAS the Council of the Cowichan Tribes, pursuant to paragraphs 83(1) (a.1), (e), (e.1) and (g) of the *Indian Act*, may, subject to the approval of the Minister of Indian Affairs and Northern Development, make by-laws for the licensing of businesses, callings, trades and occupations and with respect to any matter arising out of or ancillary to the exercise of powers under this section, including the enforcement of payment of amounts that are payable thereof, and for the imposition and recovery of interest on amounts that are payable thereof;

AND WHEREAS the Council of the Cowichan Tribes deems that for the orderly conduct and administration of businesses, and for the health, welfare, safety and environment of the inhabitants in the Cowichan Tribes Reserve(s) No. 1 to 9 inclusive to license businesses, callings, trades and occupations;

NOW THEREFORE the Council of the Cowichan Tribes, also known as the Cowichan Indian Band, hereby enacts the following by-law:

#### SHORT TITLE

**1.1** This by-law may be cited as the *Cowichan Tribes Business Licensing By-law No.2 1997*.

#### DEFINITIONS

**2.1** In this by-law:

“Cowichan Tribes” or “Cowichan Indian Band”, as the case may be, means a band, as defined in Section 2 of the *Indian Act*.

“Business” means a calling, trade, occupation, employment or profession, vocation, commercial activity, or an enterprise which habitually busies, occupies or engages the regular time, attention, labour and effort, of the licensee or person(s) for purposes of gain, benefit, advantage, livelihood or profit, or, in which the licensee or person(s) show(s) willingness to invest time and capital on future outcome.

“Calling” means a business or profession as defined in this by-law.

“Council” means the Chief and Council of the Cowichan Tribes.

“Councillor” means the Councillor(s) of the Cowichan Tribes.

“License” means a license issued under this by-law.

“Licensee” means a person to whom a license is issued under this by-law.

“License Inspector” means a person(s) appointed under section 10.0 of this by-law.

“Member” means a member of the Cowichan Tribes.

“Occupation” means a business or profession as defined in this by-law.

“Person” includes not only an individual, but also a partnership, syndicate, association, corporation or the agent or trustee of a person.

“Profession” means a vocation, occupation or calling requiring special, usually advanced, education and skill, and as defined in this by-law.

“Reserve” means the Reserve(s) set apart for the use and benefit of the Cowichan Tribes.

“Trade” means a business as defined in sub-section 2. 1 (b) of this by-law.

### REQUIREMENTS FOR LICENSE

**3.1** Every person conducting or carrying on a business in the reserve(s) must hold a valid license issued under this by-law.

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

**3.3** Every license granted under this by-law is valid and permits the licensee to carry on the business in a lawful manner.

**3.4** The licensee or person in charge or control of the premises where the business is conducted must at all times keep the license or licenses prominently displayed in an area of the premises to which the public has access or in an area designated by the License Inspector.

**3.5** The licensee must notify the License Inspector of any change in: the mailing or business address; the type of business; the area of premises; and, any substantial physical alteration to the premises in which the business is conducted. Upon the closing of the business, the licensee will surrender the license to the License Inspector.

### LICENSE APPLICATION

**4.1** Every person who wishes to conduct a business in the reserve must apply in writing in Form 2 to the License Inspector, and must disclose all information required on this application form.

**4.2** Every person applying for a license under this by-law to operate a business that is governed or requires registration by any federal statute, or self-regulating professional body, must supply proof of his or her qualification and

of the qualifications of the employees to carry on such a business, and this must accompany Form 2.

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

**4.4** In the event of a transfer of the business for which a license has been issued, the License Inspector will permit the transfer of the license from one premise to another, provided:

- (a) the licensee has completed an application in Form 2; and
- (b) the licensee has paid the fee under section 6.2 of this by-law; and
- (c) the proposed business premises comply with the terms of this by-law.

**4.5** In the event of a sale of the business for which a license has been issued, the License Inspector will permit an assignment of the license to the purchaser of the business, provided:

- (a) the proposed assignee has completed an application in Form 2; and
- (b) the proposed assignee has paid the fee under section 6.3 of this by-law; and
- (c) the proposed assignee meets the provisions of this by-law to carry on the business for which the license was issued.

## LICENSES

**5.1** A license is granted for a one (1) year period commencing April 1 and expiring March 31 in each calendar year. Licenses must be renewed by completing Form 2 by March 31 of each calendar year or the license will have expired and be suspended. Licenses may be renewed, and reinstated from suspension for non-timely renewal in accordance with sections 6.1 and 6.6 of this by-law.

**5.2** A license will specify the time period, type and location of the business the licensee is permitted to conduct.

**5.3** A license is valid throughout the reserve.

**5.4** A license will be issued in Form 1.

## FEES

**6.1** The fee payable for a business license, including license renewal, is Ninety (\$90.00) dollars per calendar year.

**6.2** The fee payable for filing a Business License Application in Form 2 for the transfer of a business license, pursuant to section 4.4 of this by-law, is Twenty (\$20.00) dollars.

**6.3** The fee payable for filing a Business License Application in Form 2 for the assignment of a business license, pursuant to section 4.5 of this by-law, is Twenty (\$20.00) dollars.

**6.4** The fee payable for filing a Request For Review Hearing in Form 4 pursuant to section 9 of this by-law is Twenty (\$20.00) dollars plus the applicable annual, renewal, transfer or assignment fee.

**6.5** The fees prescribed in this by-law will be reduced by one-half where a license is issued after September 30 in a calendar year.

**6.6 (a)** Where a licensee has not renewed the license on or before the expiry date as set out in section 5.1 of this by-law, the license will be suspended and the licensee has 15 days after the date of expiry to renew the license and have the license reinstated by completing application in Form 2 and will pay the license fee set out in section 6.1 of this by-law and an added fee of Twenty (\$20.00) dollars.

(b) Where a suspended licensee has not renewed the license within the fifteen days after the expiry date as set out in section 6.6(a) of this by-law, the suspended licensee has another 75 days to renew the license and have the license reinstated by completing application in Form 2 and will pay the license fee set out in section 6.1 of this by-law and an added fee of Thirty (\$30.00). The license will be revoked if not renewed at the end of this time.

#### REFUND

**7.1** No license fee paid pursuant to this by-law will be refunded.

#### ISSUANCE OF LICENSE

**8.1** Upon a business license applicant meeting the provisions for license issuance under section 8.2 of this by-law, a business license will be issued to the applicant.

**8.2** The License Inspector will, upon receiving an application for a business license, promptly issue by delivering or mailing a license to the licensee at the address shown in the license application provided:

- (a) the License Inspector is satisfied that the applicant's business complies with all provisions in any of the other Cowichan Tribes by-law(s); and
- (b) the application complies with this by-law; and
- (c) the applicant has disclosed all required information in the application form and the License Inspector is satisfied under sections 11.1 (c) and (d) of this by-law; and
- (d) the applicant has not, within the preceding years, been convicted of an offence under the *Criminal Code* (Canada), relating to the conduct of this

business whether on or off the reserve, for which the applicant has not been pardoned; and

(e) the applicant's business would not be detrimental to the health, welfare, safety and environment of inhabitants on the reserve; and

(f) the License Inspector's investigations do not disclose any reason to believe that the carrying on of the said business may result in a breach of the law, or may be in any way adverse to the public interest; and

(g) the required fee for the license has been paid.

**8.3** Every license granted pursuant to this by-law will be in duplicate, one copy will be issued to the licensee and the other copy retained by the License Inspector. The license so issued will be deemed a personal license to the licensee.

**8.4** If the applicant or licensee fails to comply with or the License Inspector is not satisfied with information received from the applicant or licensee under section 8.2 or this by-law, the License Inspector will forthwith serve the applicant notice in Form 3 of the refusal to issue the license and said notice will be served personally or by registered mail to the applicant at the address shown in the license application.

#### APPEAL

**9.1** Within thirty days (30) of service of the notice under section 8.4 of this by-law the applicant or licensee may apply for a review by Council by completing and filing Form 4, and paying the fee as referred to in section 6.4 of this by-law, with the License Inspector.

**9.2** The License Inspector, upon receipt of Form 4 and the fee referred to in section 6.4 of this by-law, will forthwith transmit to Council and applicant:

(a) a copy of the original license application as completed by the applicant and copies of any supporting documentation accompanying the license application;

(b) a copy of the applicant's completed Form 4; and

(c) a copy of the License Inspector's refusal and reasons for refusal.

**9.3** Upon receipt of the material described in section 9.2 of this by-law, Council will determine the time and date of the review hearing, which will be at least fifteen (15) days hence but no more than forty-five (45) days and will advise the License Inspector of its decision. The License Inspector will forthwith serve notice of the decision in Form 5 on the applicant by personal service or by registered mail at the address shown in the license application. Council will hold the review

hearing at the time and date set out in Form 5. The applicant shall be given at least seven (7) days notice of the hearing.

**9.4** The applicant may be represented at the review hearing by counsel and the applicant or counsel may adduce evidence, submit argument in support of the application for license, answer any objections that may arise, and examine or cross examine witnesses.

**9.5** At the review hearing, the License Inspector is entitled to submit arguments in reply to evidence and argument presented by or on behalf of the applicant.

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

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

**9.8** The License Inspector will forthwith notify the applicant of the decision referred to in section 9.7 of this by-law, including notification that the applicant has a further right of appeal to a court of competent jurisdiction, by serving a copy of the decision personally or by registered mail to the applicant at the address shown in the applicant's license application.

**9.9** If the applicant agrees at the review hearing to accept conditions upon the license, Council may render a decision granting the applicant the license applied for upon such conditions as it considers fair and appropriate and authorized by law.

**9.10** All review hearings will be held in camera unless the applicant requests that the hearing be open to the public and Council must approve the request by a band council resolution. The decision resulting from the review hearing will be made public forthwith, and any minutes of the review hearing will be available to the public within fifteen (15) days of the decision.

**9.11** If Council renders a decision granting the applicant the license applied for, the license will be issued upon the applicant complying with this by-law.

#### LICENSE INSPECTOR

**10.1** Council will by band council resolution:

- (a) appoint a License Inspector, and such other officers as may be necessary, who will receive applications, appeals, issue licenses and carry out the business licensing administrative functions under this by-law including enforcement;
- (b) provide for reasonable remuneration to be paid to the License Inspector, and other appointed officers;

- (c) appoint the License Inspector for a fixed term of not less than three (3) years after which reappointment shall be discussed by both parties; and
- (d) may dismiss the License Inspector from the appointed position, for failure to carry-out duties as described in this by-law, or, for having been convicted of an employment related offense under the *Criminal Code* (Canada), or, for contravening the Cowichan Tribes' Conflict of Interest guidelines.

### DUTIES OF LICENSE INSPECTOR

**11.1** The License Inspector will:

- (a) receive and process all applications, appeals, renewals, transfers and assignments of licenses to be issued under this by-law;
- (b) maintain a record of all applications and fees for licenses and retain on file a copy of all licenses issued, together with their particulars;
- (c) ascertain, as far as reasonably practicable, that all information furnished by the applicant in connection with an application for a license is accurate;
- (d) make all investigations required by section 8.2 of this by-law or by the Cowichan Tribes, relative to an application;
- (e) in response to receipt of a written complaint, or at least once a year, with the consent of the licensee (such consent not to be unreasonably withheld) make inquiries and inspect premises to determine whether every holder of a license issued under this by-law complies with the license issued and the by-laws of the Council, and no licensee shall obstruct or hinder the making or completing of the inspection.
- (f) report monthly in writing to the Band Administrator, or Band Manager, or the person appointed by Council from time to time to administer the affairs of the Band, stating the number of licenses issued, the type of business conducted under each license, and the fees received since the previous report along with a summary stating the total number of licenses issued and the total amount of money received to date for the current year; and
- (g) perform such other duties as may be requested by the Band Administrator, or Band Manager, or the person appointed by Council from time to time to administer the affairs of the Band.

### REVOCATION OR SUSPENSION OF LICENSE

**12.1** Council will, by band council resolution, and after giving notice in Form 6 and holding a hearing, (i) suspend for a period not exceeding ninety days, or (ii) revoke, any license issued under this by-law, where it has come to Council's attention that the licensee:

- (a) has failed to comply with this by-law; or
- (b) is carrying on a business that fails to comply with all provisions in any of the other Cowichan Tribes by-law(s); or
- (c) within the preceding three years of license issuance and since license issuance, has been convicted of an offence under the *Criminal Code* (Canada), relating to the conduct of this business whether on or off the reserve, for which the licensee has not been pardoned;
- (d) has conducted the business in a manner that is detrimental to the health, welfare, safety and environment of inhabitants in the reserve; or
- (e) is convicted of any offence under any statute of the Province in respect of the licensed business or with respect to the premises named in the license; or
- (f) is carrying on a business, the purpose of which is to engage in or permit, allow, facilitate, encourage or assist others to engage in, any activity which violates the *Criminal Code* (Canada).

**12.2** Council will give the licensee at least seven days notice of the hearing referred to in section 12.1 of this by-law in Form 6 and the License Inspector will serve Form 6 personally or by registered mail to the licensee at the address shown in the license application, but if a licensee who by reasonable efforts of the Council and License Inspector cannot be found and has not come forward then the notice will be considered to be duly served and an *ex parte* decision will be issued against the licensee.

**12.3** Provisions 9.4, 9.7 and 9.8 of this by-law also apply to the hearing referred to in section 12.1 of this by-law.

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

#### CONFLICT OF INTEREST

**13.1** The Chief and each Councillor must declare any potential conflict of interest, in accordance with the Cowichan Tribes' Conflict of Interest guidelines, and withdraw from any hearing, held under sections 9 and 12 of this by-law, where a conflict of interest may arise.

#### PENALTY

**14.1** Every person who contravenes section 3.1 of this by-law is guilty of an



offense and on summary conviction is liable to a fine not exceeding One Thousand (\$1,000.00) dollars.

ENFORCEMENT

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

THIS BY-LAW IS HEREBY made at a duly convened meeting of the [Cowichan Tribes] , this [3rd] day of [June] , 1997.

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

[Chief Philomena Alphonse]  
Chief

[Albie Charlie]  
Councillor

[Ernest Elliott]  
Councillor

[Dennis Alphonse]  
Councillor

[Benedict George]  
Councillor

[ Len Antoine]  
Councillor

[Andy Canute]  
Councillor

[Dora Wilson]  
Councillor

Councillor

[ Ramona Williams]  
Councillor

Councillor

being the majority of those members of the Council of the \_\_\_\_\_ present.

There are \_\_\_\_\_ ( \_\_\_\_ ) Council members and a Quorum of Council is \_\_\_\_ ( \_\_\_\_ ) members.

Number of members of the Council present at the meeting: \_\_\_\_\_.

\_\_\_\_\_  
Witness

\_\_\_\_\_  
Chief/Councillor

FORM 1  
(section 5.0)

COWICHAN TRIBES  
5760 ALLENBY ROAD, DUNCAN, B.C. V9L 5J1  
TELEPHONE: (250) 748-3196 FAX: (250) 748-1233

BUSINESS LICENSE

Payments may be made at Tribes Office at above address or by mail.

\_\_\_\_\_ is hereby authorized to conduct a business, calling, trade or occupation in the following \_\_\_\_\_ on the Cowichan Tribes Reserve for the period commencing \_\_\_\_\_, 19\_\_\_\_, and expiring \_\_\_\_\_, 19\_\_\_\_.

\_\_\_\_\_  
(name of business)

\_\_\_\_\_  
(location of business)

\_\_\_\_\_  
(signature of License Inspector)

\_\_\_\_\_  
(signature of licensee)

\_\_\_\_\_  
(date)

This License is subject to terms and conditions of *Cowichan Tribes Business Licencing By-Law* and amendments thereto and any or all By-Laws relating to the subject matter of Business License. If any changes in the nature of your Business, Trade, Occupation or Calling or any change occurs in ownership or address, or Business ceases to operate, you are required to notify the License Inspector in writing immediately.

NOT VALID UNLESS OFFICIALLY RECEIPTED  
THIS LICENCE MUST BE POSTED IN A CONSPICUOUS  
LOCATION ON THE PREMISES

FORM 2

(sections 4.0, 5.0 6.0)

DATE: \_\_\_\_\_

BUSINESS LICENSE APPLICATION

1. Applicant's Name: \_\_\_\_\_
2. Applicant's Date of Birth: \_\_\_\_\_
3. Applicant's Address: \_\_\_\_\_  
(residence)
4. Name of Company proposed as Licensee: \_\_\_\_\_
5. Mailing Address: \_\_\_\_\_  
(partnership/corporation if different)
6. Phone Number: residence: \_\_\_\_\_ office: \_\_\_\_\_
7. Fax Number : residence: \_\_\_\_\_ office: \_\_\_\_\_
8. Name of Business to be licensed: \_\_\_\_\_
9. Address of Business to be licensed: \_\_\_\_\_
10. Name of Individual in charge at this location: \_\_\_\_\_
11. Title of Individual in charge: \_\_\_\_\_
12. Type of Business: \_\_\_\_\_
13. Have you previously had a business license from this First. Yes \_\_\_\_ No \_\_\_\_
14. Are you presently registered with the federal government or a self-regulating professional body with respect to the conduct of your business? Yes \_\_\_\_ No \_\_\_\_ (if yes, applicant must provide proof and give details below).
15. Are you bonded with a bonding agency with respect to the conduct of your business? Yes \_\_\_\_ No \_\_\_\_ (If yes, applicant must provide proof and give details below).
16. Is the business incorporated? Yes \_\_\_\_ No \_\_\_\_ Federal \_\_\_\_ Provincial \_\_\_\_ (If yes, applicant must provide details below).
17. Is the business administered by a partnership? Yes \_\_\_\_ No \_\_\_\_ (If yes, applicant must provide proof and give details below - registration).
18. Have you, within the previous three years, been convicted of an offense under the *Criminal Code* (Canada) for which you have not been pardoned? Yes \_\_\_\_ No \_\_\_\_

NOTE: PLEASE READ SECTION 12 OF THIS BY-LAW WHICH OUTLINES THE CONDITIONS WHEREBY YOUR LICENSE COULD BE DENIED, REVOKED OR SUSPENDED.

FORM 3  
(sections 8.0, 9.0)

NOTICE OF LICENSE REFUSAL

TO: \_\_\_\_\_  
name of applicant

\_\_\_\_\_  
address of applicant

\_\_\_\_\_

RE: \_\_\_\_\_  
location of business

TAKE NOTICE that pursuant to the *Cowichan Tribes Business Licensing By-law*, your application to: \_\_\_\_\_ receive, \_\_\_\_\_ renew, \_\_\_\_\_ transfer, \_\_\_\_\_ assign; a BUSINESS LICENSE is refused.

AND take NOTICE that you have 30 days from the date of the NOTICE within which you may apply for a review by Council by completing and filing Form 4 of the said by-law and paying the fee pursuant to this by-law with the License Inspector.

AND take further NOTICE that if you file a request for review a hearing will be conducted for which you will be notified of the time and place to attend.

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

\_\_\_\_\_  
License Inspector name & signature

FORM 4  
(section 9.0)

REQUEST FOR REVIEW HEARING

TO: Council of the Cowichan Tribes

c/o \_\_\_\_\_  
License Inspector

PURSUANT to the *Cowichan Tribes Business Licensing By-law*, I hereby appeal the decision as outlined on the NOTICE OF LICENSE REFUSAL, dated the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_ and signed by the License Inspector to refuse to:

\_\_\_\_ issue; \_\_\_\_ renew; \_\_\_\_ transfer; \_\_\_\_ assign;

a BUSINESS LICENSE for the following business located at:

(Description of the Business and Location)

ON the following grounds:

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

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_ .

\_\_\_\_\_  
printed name of appellant

\_\_\_\_\_  
appellant's signature

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

FORM 5  
(section 9.3)

NOTICE OF REVIEW HEARING

TO: \_\_\_\_\_  
name of appellant

\_\_\_\_\_  
address of appellant

\_\_\_\_\_

RE: \_\_\_\_\_  
location of business

PURSUANT to the *Cowichan Tribes Business Licensing By-law*, Council will hear your Request For Review Hearing dated the \_\_\_\_ day of \_\_\_\_\_, 19\_\_ relating to the above noted business.

AND take NOTICE that this Review Hearing will be held at the hour of \_\_\_\_\_ (a.m./p.m.) on the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_ at the following location:

\_\_\_\_\_

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

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_ .

\_\_\_\_\_  
License Inspector signature

FORM 6  
(section 12.0)

NOTICE OF HEARING

TO: \_\_\_\_\_  
name of licensee  
\_\_\_\_\_  
address of licensee  
\_\_\_\_\_

RE: \_\_\_\_\_ License Suspension for: \_\_\_\_\_  
location of business  
\_\_\_\_\_ License Revocation for: \_\_\_\_\_  
location of business

PURSUANT to the *Cowichan Tribes Business Licensing By-law*, Council will be holding a hearing relating to the above-noted business regarding:

\_\_\_\_\_ (i) why your business license should not be suspended for a period not exceeding ninety days; or,

\_\_\_\_\_ (ii) why your business license should not be revoked.

AND take NOTICE that this hearing will be held at the hour of \_\_\_\_\_ (a.m./p.m.) on the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_ at the following location:

\_\_\_\_\_

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

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_ .

\_\_\_\_\_  
License Inspector signature

**COWICHAN INDIAN BAND**  
**PROPERTY ASSESSMENT AND TAXATION**  
**AMENDMENT BY-LAW NO. 2, 1997**

[Approved by Minister on December 4, 1997]

WHEREAS the Cowichan Indian Band passed the *Property Assessment and Taxation By-law* on April 19th, 1994, which was duly approved on May 30th 1994, 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 B.C. Assessments regarding the preparation of the assessment roll.

NOW THEREFORE, the Cowichan Indian Band Council enacts as follows:

1. This By-law be cited as the *Property Assessment and Taxation Amendment By-law No.2, 1997*.

2. That Section 114 be amended as follows:

“thirty days” in the second line be deleted and “ninety days” substituted.

3. The following sections are to be added to “Part 13, Alterations and Amendments” following Section 123 in the *Property Assessment and Taxation By-law*.

“**124.**(1) Where the assessor determines that during the taxation year:

(a) a taxable interest in land, improvements, or both is on the assessment roll,

(b) the value of an interest in land, improvements, or both not the same as the value on the assessment roll due to

(i) the demolition, destruction or damaging of an improvement

(ii) new construction or new improvements

(iii) a change in permitted use of the land

(iv) a subdivision or consolidation of the land

(c) there has been a change in the possession, use or occupation the land, improvements or both

(d) there has been a clerical error; or

(e) there has been a change in eligibility for an exemption assessor shall amend



the assessment roll to effect the necessary changes for the current taxation year.

(2) Subject to section (126) amendments must be made by December 31st of a taxation year to be effective in that taxation year.

(3) Where the assessment roll is amended the assessor shall mail an assessment notice to each person affected setting out the amended assessment.

**125.** Where there has been an under assessment resulting from

(a) a person’s failure to disclose information required under this with respect to an interest in land, improvements or both; or

(b) a person’s concealment of information required under this by-law with respect to an interest in land, improvements, or both that results in an incorrect levy of taxes, the assessor shall issue an amended assessment notice for the current tax year and for each previous tax year during which the condition giving rise to the amendment to the assessment roll persisted.

**126.** Part 6 of the by-law, Assessment Appeals, applies so far as it is, to assessment rolls and assessment notices amended under this Part.”

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, Duncan, B.C., this [12th] day of [November] 1997.

A Quorum of Council consists of 5 Band Councillors.

Moved by: [Leonard Antoine]      Seconded by: [Ramona Williams]

[Philomena Alphonse]  
Chief

[Louise Underwood]  
Councillor

[Arvid Charlie]  
Councillor

[Abner Thorne]  
Councillor

[Andrew Canute]  
Councillor

[Ernest Elliot]  
Councillor

[Benedict R. George]  
Councillor

[Albie Charlie]  
Councillor

[Calvin Swustus]  
Councillor

[Dora Wilson]

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Councillor

[Leonard Antoine]

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Councillor

[Ramona Williams]

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Councillor

**KAMLOOPS INDIAN BAND  
TAXATION AMENDMENT BY-LAW 1997-3**

[Approved by Minister on September 30, 1997]

WHEREAS:

A. In 1990 the Kamloops Indian Band Assessment and Taxation By-laws were enacted by Chief and Council and approved by the Minister of Indian Affairs.

B. These By-laws have been amended from time to time to ensure the efficient administration and operation of the property taxation scheme;

C. Chief and Council consider that further amendments to By-laws are required:

NOW THEREFORE BE IT RESOLVED that the Chief and council of the Kamloops Indian Band enacts the following By-law pursuant to the *Indian Act*, and in particular section 83(1) of the *Indian Act*.

SHORT TITLE

1. This by-law may be cited as the *Taxation Amendment By-law 1997-3*.

DATES

2. Section 16 (B) of the *Taxation By-law* is amended by replacing the word July with the word August.

3. Section 16 (D) of the *Taxation By-law* is amended by repealing it and replacing it with the following:

“(1) Where taxes are not paid within one month following the date specified in subsection 16 (B), a lump sum interest charge shall be levied on the unpaid amount equal to ten percent of the unpaid amount.

(2) Where taxes are increased under subsection (1) the new amount shall bear interest after the day the lump sum interest is imposed at a rate equivalent to the average lending rate of the Bank of Canada in effect on the 1st day of each month plus two percent.”

REGIONS

4. Pursuant to section 7 (B) (2) of the *Taxation By-law* the following Special Development Regions are established for the purposes of taxation:

*Special Development Region 1*: the shaded area shown on the plan attached as Schedule “A” [omitted] to this by-law and more particularly described as:

- Lot 78, as shown on Plan 73134 CLSR

- Lot 114, as shown on Plan 2661R RSBC;
- Lot 145, as shown on Plan 2662R RSBC; and
- Lot 151, as shown on Plan 26782R RSBC;

*Special Development Region 2:* the areas bordered in bold as shown on the plan attached as Schedule “B” [omitted] to this by-law and more particularly described as:

- Lot 11, Block 6 as shown on Plan 78676 CLSR;
- Lot 12, Block 6, as shown on Plan 78676 CLSR;
- Lot 13, Block 6, as shown on Plan 78676 CLSR;
- Lot 28, Block 4, as shown on Plan 78676 CLSR;
- Lot 29, Block 4, as shown on Plan 78676 CLSR;
- Lot 30, Block 4, as shown on Plan 78676 CLSR;
- Lot 31, Block 4, as shown on Plan 78676 CLSR;
- Lot 32, Block 4, as shown on Plan 78676 CLSR;
- Lot 8-1-1, Block 4, as shown on Plan 57173 CLSR;
- Lot 68, Block 5 as shown on Plan 78676 CLSR;
- Lot 69, Block 5, as shown on Plan 78676 CLSR;
- Lot 70, Block 5, as shown on Plan 78676 CLSR;
- Lot 71, Block 5, as shown on Plan 78676 CLSR;
- Lot 72, Block 5, as shown on Plan 78676 CLSR;
- Lot 73, Block 5, as shown on Plan 78676 CLSR;
- Lot 17-1-2, Block 5, as shown on Plan 71933 CLSR;
- Lot 19-3, Block 5, as shown on Plan 73190 CLSR; and
- Lot 19-4, Block 5, as shown on Plan 73190 CLSR.

*Special Development Region 3:* the shaded area shown on the plan attached as Schedule “C” [omitted] to this by-law and more particularly described as:

- Lot 146, as shown on Plan 2669R RSBC

*Region 4:* the remainder of the Reserve not included in Special Development Region 1, Special Development Region 2 or Special Development Region 3.

#### CLASSIFICATIONS

5. Pursuant to section 7(B) (3) of the *Taxation By-law*, the definition of

Class 1 - residential property found in Schedule "A" to the *Kamloops Indian Band Property Rates, Classification and Miscellaneous Amendment By-law* is hereby amended by repealing subsection (c) thereof and replacing it with the following:

"(c) land not coming within Class 1.1. - residential undeveloped having no present use and which is neither specifically zoned nor held for business, commercial, forestry or industrial purposes."

6. Pursuant to section 7(B) (3) of the *Taxation By-law*, Schedule "A" to the *Kamloops Indian Band Property Rates, Classification and Miscellaneous Amendment By-law* is hereby amended by adding the following immediately after the definition of Class 1- Residential Property:

"CLASS 1.1 - RESIDENTIAL UNDEVELOPED

1.1 Class 1.1. Residential Undeveloped property shall include only vacant and unused land which is neither specifically zoned nor held for any purposes other than residential purposes and which has not:

- (a) been subdivided into a single family lot; or
- (b) received a building certificate."

7. Section 2 of the *Taxation By-law* is hereby amended by adding the following definitions:

"building certificate" has the same meaning as in the Development Approval Process By-law as such by-law may be enacted and amended from time to time and if no such by-law is in force then the term shall include any authorization to construct any building or improvements of any kind.

"single family lot" has the same meaning as in the Development Approval Process By-law as such by-law may be enacted and amended from time to time and if no such by-law is in force then the term shall mean any parcel of land which is not zoned for a use other than residential use and which, according to any development plans or agreements which govern or relate to that parcel of land is not subject to further subdivision prior to being capable of being developed for residential use."

8. Pursuant to section 7(B) (3) of the *Taxation By-law*, schedule "A" to the *Kamloops Indian Band Property Rates, Classification and Miscellaneous Amendment By-law* as amended is hereby amended by adding the following immediately after the definition of Class 9 - farm:

"SPLIT CLASSIFICATION

10. Where a parcel falls into 2 or more prescribed classes, the assessor shall determine the share of the actual value of the property attributable to each class

and assess the property according to the proportion each share constitutes of the total actual value.”

#### APPORTIONMENT

**9.** The *Taxation By-law* is hereby amended by adding the following immediately after section 6:

“**6.1** (A) Where real property is subdivided after November 30 in any year and before June 1 in the following year, the collector may:

(1) apportion the taxes payable in that next year between the parcels created by the subdivision in the same proportion as the taxes would have been payable in respect of the parcels had the subdivision occurred on or before November 30 in the previous year, and

(2) on making an apportionment under this subsection, record the apportionment in the manner that the collector considers necessary.

(B) Taxes apportioned to a parcel under subsection (1) (a) are the taxes payable in respect of the parcel in the year for which they are apportioned.

(C) The assessor shall provide the collector with the assessed values necessary to calculate the proportions of taxes referred to in subsection (A).”

**10.** The *Assessment By-law* is hereby amended by adding the following immediately after section 15 thereof:

“**15.1** Where, by reason of a change of an interest holder of land or a use in land that occurs between May 1 and December 31 in any year land and improvements that were not previously liable to assessment become liable to assessment, or land and improvements that were previously liable to assessment cease to be liable to assessment, the matter shall be treated as if it were an omission or error and reflected on a Supplementary Assessment Roll in accordance with section 15.”

#### EXEMPTIONS

**11.** Section 4 of the *Assessment By-law* is hereby amended by adding the following immediately after subsection (6):

“(7) any real property which is exempt from taxation pursuant to the provisions of the *Taxation By-law*.”

**12.** Pursuant to section 5 of the *Taxation By-law* section 3 of the *Property Implementation and Miscellaneous Amendment By-law No. 4* is hereby adopted as an exemption for the 1996 taxation year and the following are substituted for Schedule “B” and “C” thereof:

SCHEDULE "B"

Current Year Taxes	Amount by which taxes reduced
\$820 or more	\$470
less than \$820	Current Year Taxes minus \$350

SCHEDULE "C"

Current Year Taxes	Amount by which taxes are reduced
\$845 or more	\$745
Less than \$845	Current Year Taxes minus \$100

RATES

13. Pursuant to section 7 of the *Taxation By-law* the tax rates for each region and class of property shall be in accordance with Schedule D which is attached to and forms part of this By-law.

APPROVED at a duly convened meeting of the Chief and Council held in Kamloops this 17th day of June, 1997.

[Clarence T. Jules]

Chief

[Jeff Seymour]

Councillor

[Richard John]

Councillor

[Clarence S. Jules]

Councillor

[James Casimir]

Councillor

[Hank Gott]

Councillor

[Russel Casimir]

Councillor

[Fred Camille]

Councillor

[James V. Thomas]

Councillor

## SCHEDULE "D"

Region 1		
Classes of Prescribed Property		Rate of tax applied against each \$1,000 of Net Taxable Value of Property
Class 1	residential	8.14
Class 1.1	residential undeveloped	7.3930
Class 2	utilities	40.30
Class 3	unmanaged forest land	32.56
Class 4	major industry	33.70
Class 5	light industry	28.60
Class 6	business and other	19.70
Class 7	managed forest land	24.42
Class 8	recreational property / non profit organization	10.00
Class 9	farm	9.00
Region 2		
Classes of Prescribed Property		Rate of tax applied against each \$1,000 of Net Taxable Value of Property
Class 1	residential	8.14
Class 1.1	residential undeveloped	7.3930
Class 2	utilities	40.30
Class 3	unmanaged forest land	32.56
Class 4	major industry	33.70
Class 5	light industry	28.60
Class 6	business and other	19.70
Class 7	managed forest land	24.42
Class 8	recreational property / non profit organization	10.00
Class 9	farm	9.00
Region 3		
Classes of Prescribed Property		Rate of tax applied against each \$1,000 of Net Taxable Value of Property
Class 1	residential	8.14
Class 1.1	residential undeveloped	7.3930
Class 2	utilities	40.30
Class 3	unmanaged forest land	32.56
Class 4	major industry	33.70
Class 5	light industry	28.60
Class 6	business and other	19.70
Class 7	managed forest land	24.42
Class 8	recreational property / non profit organization	10.00
Class 9	farm	9.00
Region 4		
Classes of Prescribed Property		Rate of tax applied against each \$1,000 of Net Taxable Value of Property
Class 1	residential	7.3930
Class 1.1	residential undeveloped	7.3930
Class 2	utilities	24.9293
Class 3	unmanaged forest land	22.8391
Class 4	major industry	22.7312
Class 5	light industry	18.9874
Class 6	business and other	17.3912
Class 7	managed forest land	11.2627
Class 8	recreational property / non profit organization	7.8172
Class 9	farm	8.9473



**LHEIDLI T'ENNEH NATION INDIAN BAND  
TAXATION AND ASSESSMENT AMENDING BY-LAW NO. 1997-1**

[Approved by Minister on October 24, 1997]

WHEREAS the *Lheidli T'enneh Nation Indian Band Taxation and Assessment By-laws* were approved pursuant to Section 83 of the *Indian Act* on June 23, 1993.

AND WHEREAS the Lheidli T'enneh Nation Indian Band would like to move from a biennial roll system to an annual roll system to be concurrent with the Province of British Columbia.

AND WHEREAS it is necessary for the efficient operation of the taxation system to make certain amendments to the foresaid by-laws.

BE IT HEREBY RESOLVED that the Chief and Council of the Lheidli T'enneh Nation Indian Band enacts the following by-law pursuant to Section 83 of the *Indian Act*.

**1. SHORT TITLE**

This By-law may be cited as the *Lheidli T'enneh Nation Indian Band Taxation and Assessment Amending By-law No. 1997-1*.

**2. Assessment By-law**

*Interpretations*

The definition of "assessment roll" has been amended to read as follows:

"assessment roll" includes a supplementary roll."

The definition of "improvements" has been amended by deleting it and substituting it by the following:

"improvements" (1) means any building, fixture, structure or similar thing constructed, or placed on or in the reserve and, or water over the reserve land, or on or in another improvement, but does not include any of the following things unless that thing is a building or is deemed to be included in this definition by subsection (2):

- (a) production machinery;
- (b) anything intended to be moved as a complete unit in its day to day use;
- (c) furniture and equipment that is not affixed for any purpose other than its own stability and that is easily moved by hand;

(2) Without limiting the definition of "improvements" in subsection (1), the following things are deemed to be included in that definition unless excluded

from it in subsection (3):

- (a) anything that is an integral part of a building or structure and is intended to serve or enhance the building or structure, including elevators, escalators and systems for power distribution, heating, lighting, ventilation, air conditioning, communications, security and fire protection;
- (b) any building or structure that is capable of maintaining a controlled temperature or containing a special atmosphere, including dry kilns, steam chests, greenhouses and cooling towers;
- (c) any lighting fixture, paving and fencing;
- (d) any
  - (i) piling, retaining walls and bulkheads, and
  - (ii) water system, storm drainage system and industrial or sanitary sewer system,

the value of which is not included by the assessor in the value of the land;

- (e) any foundations, such as footings, perimeter walls, slabs, foundations for machinery and equipment;
- (f) any pipe racks, tending platforms, conveyor structures, log decks and supports for machinery and equipment, including structural members comprising trestles, bents, truss and joint sections, stringers, beams, channels, angles and similar things;
- (g) any aqueducts, dams, reservoirs and artificial lagoons and any tunnels other than mine workings;
- (h) any roads, airstrips, bridges, trestles and towers, including ski towers;
- (i) any mains, pipes or pipelines for the movement of fluids or gas;
- (j) any track in place, including railway track in place;
- (k) any pole lines, metallic or fibre optic cables, towers, poles, wires, transformers, substations, conduits, and mains that are used to provide electric light, power, telecommunications, transportation and similar services, including power wiring for production machinery up to the main electrical panels or motor control centre, those panels and that centre;
- (l) any vessels, such as tanks, bins, hoppers and silos, with a prescribed capacity and any structure that is connected to those vessels;
- (m) docks, wharves, rafts and floats;
- (n) floating homes or other floating structures and devices that are used principally for purposes other than transportation;

(o) that part of anything referred to in paragraphs (a) to (o) or of any building, fixture, structure or similar thing that, whether or not completed or capable of being used for the purpose which it is designed,

(i) is being constructed or placed, and

(ii) is intended, when completed, to constitute, or will with the addition of further construction constitute, any of those things;

(3) The following categories and types of things which are deemed to be included in the definition of “improvements” in subsection (2) are excluded from the definition of “improvements”, but any foundations associated with them are not excluded;

(a) portable elements of communications, security or fire protection systems;

(b) bucket elevators;

(c) fans, motors, piping other than piping used to supply fuel, or other equipment that is used to control or provide the temperature, irrigation or atmosphere within a dry kiln, steam chest, greenhouse, cooling tower, controlled atmosphere warehouse or cold storage warehouse, and all ventilating and heating equipment used for process purposes in farms as set out in subsection 2(b);

(d) coolers, freezers or controlled environment cabinets that are

(i) of a modular walk-in or reach-in type, and

(ii) located within a building or structure, and any associated machinery and controls;

(e) portable lighting or portable lighting plants;

(f) those pumps, motors, travelling screens, travelling cranes and hoists, filters chlorinators, skimmers, aerators and similar things that are in water or sewer systems;

(g) in the case of rail car and truck dumpers, lifts for marine vessels, platforms scales, hoppers, stacker-reclaimers, conveyors, screw conveyors and travelling cranes, their moving parts and all controls related to their moving parts;

(h) casings for screw conveyors or bucket elevators;

(i) those catwalks or tending platforms that are principally mounted on or are supported either by an improvement exempted by the by-law or by production machinery;

- (j) idler arms for conveyors;
- (k) chip or hog blow lines;
- (l) J-bar or tray sorters, excluding any enclosure and associated framing;
- (m) turbines, generators and related controls;
- (n) those surface tows or aerial chairs, gondolas or tramways that are supported by towers, including their cables, sheave assemblies, bull wheels, motors and controls;
- (n.1) snow making systems except piping or associated structures;
- (o) haul roads within active mine pits;
- (p) subject to paragraph (c), piping in a plant that is within property classified for assessment purposes as Class 4 or 5, other than that portion of piping which supplies or moves:
  - (i) water that is used for drinking, cooking or personal hygiene,
  - (ii) water to the beginning of a plant process for use in that process,
  - (iii) materials that are used for fire protection,
  - (iv) fuel or steam that is used for heating or power production,
  - (v) materials to the point where major processing of the materials begins,
  - (vi) industrial or non-industrial waste or
  - (vii) materials that have been refined, manufactured or otherwise processed in the plant and which are not subject to any further refinement, manufacturing or other processing in that plant;
- (q) castings or piping in oil or gas wells;
- (r) electrical distribution equipment and materials, not including the load break switch or circuit breaker referred to in subparagraph (ii), that are located
  - (i) within properties classified for assessment purposes as Class 4, 5 or 6, and
  - (ii) between a medium voltage load break switch, or a medium voltage circuit breaker, and production machinery, where “medium voltage” is 601 volts to and including 15 kilovolts and the load break switch or circuit breaker is located, as determined by the current flow, immediately before a distribution transformer that serves the production machinery;

- (s) portable power or generating facilities;
- (t) the following vessels:
  - (i) cyclones, dust and particulate collectors or separators, power and recovery boilers, furnaces used in industrial processes, rotary dyers, rotary kilns, rotary mixers, compressor tanks, evaporators, heat exchangers, electrolytic cells, electrolytic tanks, stripping or scrubbing vessels or expansion tanks;
  - (ii) those floatation cells, crushers, grinding mills, dewatering filters, primary and secondary leach filters, aeration columns, carbon columns, heavy media separators and floatation columns that are used in the mining industry;
  - (iii) those rotary modulizers, absorption towers, cottrell treaters, humidifying towers, spray towers, glover towers, hot treaters, mist eliminators, melting pots, scrubbers and acidifiers that are used in the smelting industry;
  - (iv) those cat cracker columns, desalters, atmospheric columns, vacuum columns, rectifier columns, fractionator columns, reactors, distillation towers, reformer stacks, asphalt oxidizers, hydrotreater units, reformer unite, platformer units crude units, alkylation units, fluid cat cracker units isomerization units, rerefined oil process units, blending or shipping kettles, oxidation towers, gas or oil separator towers, emulsion treater towers, condensate accumulators, contractor towers reboilers, stills, instrument air receivers, treater pressure filters, treater zeolite softeners, water treater towers, coalescers, inlet scrubbers, sour water stripper towers, condensate receivers, sulfreen reactors, converters, reflux accumulators, water wash towers, methanol towers, methanol degassers, methanol strippers, instrument air receivers, dehydrator towers, separator towers, demethanizer towers, refrigerant receivers, refrigerant blowcases and condensers, except coiling condensers that are used in the petroleum and gas industry;
  - (v) those resin blenders, batch or continuous digester vessels, bleaching towers, demineralizers, water softeners, chlorine or chlorine dioxide generators, air receivers steaming vessels (TMP), deaerators, impregnation vessels, oxygen reactors, repulpers, oxygen drums washers, preheaters, brown stock decker washers and brown stock steam vessels that are used in the forest industry;
  - (vi) those distillation towers, graphite cells, synthesizer towers, cooler vessels, solution treaters, hydrogenerator treaters, rotary pebble mills,

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

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

The definition of “interest holder” has been amended by deleting it and substituting it by the following:

““interest holder” includes a person who has an interest in land or improvements or both within the reserve, including rights to occupy, possess or use land or improvements or both within the reserve and also a person who simply occupies land or improvements or both within the reserve.”

The definition of “interest” has been added to the interpretation section of the *Assessment By-law*.

““interest” includes any legal or beneficial right, title, estate or interest;”

The definition of “land” has been amended by removing subsection (c) and replacing it with the following:

“ (c) sand and gravel;”

The definition of “manufactured home” has been added to the interpretation section of the *Assessment By-law*.

““manufactured home” or “mobile home” means

(i) any structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactures to be moved from one place to another by being towed or carried and to provide

(a) a dwelling house or premises,

(b) a business office or premises,

(c) accommodation for any other purpose other than those referred to in paragraphs (a) and (b),

(d) shelter for machinery or other equipment, or

(e) storage, workshop, repair, construction or manufacturing facilities.

(ii) for the purposes of assessment, “manufactured” or “mobile” home shall be deemed to be an improvement unless exempted by resolution of the Bands’ Chief and Council.”

The definition of “occupier” has been added to the interpretation section of the *Assessment By-law*.

““occupier” means a person who, for the time being, is in actual occupation of land or improvement or both within the reserve;”

The definition of “person” has been amended by deleting it and substituting it by the following:

““person” in addition to its ordinary meaning, includes a partnership, syndicate, association any government or any agency or political subdivision thereof, or any corporation and the agent and trustee of a person;”

The definition of “production machinery” has been added to the interpretation section of the *Assessment By-law*.

““production machinery” means any

- (a) engine
- (b) motor, or
- (c) machine

used to manufacture, process, repair or convey a product;”

Section 26(1) has been amended by deleting it and substituting it by the following:

“**26.(1)** In this by-law

“actual value” means the price which land and improvements might reasonably be expected to bring if held in fee simple off reserve and offered for sale in the open market on the valuation date;

**26.(1)(a)** For the purposes of determining the actual value of property, the valuation date is July 1 of the year during which the assessment roll is completed.

**26.(1)(b)** The actual value of property for an assessment roll is to be determined as if on the valuation date

- (i) the property and all other properties were in the physical condition that they are in on October 31 following the valuation date, and
- (ii) the permitted use of the property and all other properties were the same as on October 31 following the valuation date.”

Section 2(1) of the *Assessment By-law* has been amended by deleting it and substituting it by the following:

“**2.(1)** The assessor shall, when so directed by Chief and Council not later

than December 31 of each year, complete a new assessment roll in which he shall set down each property liable to assessment within the reserve and give to every person named in the assessment roll a notice of assessment, and in each case the roll so completed shall, subject to this by-law, be the assessment roll for the purposes of taxation during the calendar year following completion of that roll.”

Sections 2(1.1), (1.2), (1.3), (1.4), (1.5) and (1.6) are repealed.

Section 2(3) has been amended by deleting it and substituting it by the following:

“(3) The assessor may, when completing an assessment roll make reference to the records of the land title office or the Reserve Land Register as those records stood on November 30 of the year in which the assessment roll is completed.”

Section 11(2)(f) is amended by deleting it and substituting it by the following:

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

Section 11(3) is amended by deleting it and substituting it for by the following:

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

Sections 11(5), (6), (7) are repealed.

Sections 11(8)(a) and (b) are repealed.

Section 11(8) has been amended by deleting it and substituting it by the following:

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

Section 26(3.4) is repealed.

Section 26.1(1) is amending by deleting the words “industrial improvement” means an improvement that is part of plant that is designed, built and can be used for the purpose of one or more of the following: and substituting the following words:

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

Section (e) under the definition of “industrial improvement” is amended by deleting it and substituting it by the following:



“(e) producing, manufacturing, processing or refining of petroleum or natural gas;”

Section 26.1(1) is amended by adding to the end of the definition of “industrial improvement” the following paragraph:

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

Section 26.1(1.1) has been added as follows:

“**26.1(1.1)** The Band Chief and Council may for reason of economic adversity, pursuant to Section 34 of the *Lheidli T'enneh Nation Indian Band Taxation By-law*, exempt from the definition of “industrial improvements” improvements in a plant or class of plant that has less than a prescribed capacity, and may prescribe different capacities of plants and shall notify the assessor of such exemptions.”

Section 26.1(4) is repealed.

Section 26.2 is repealed.

Sections 27(1) (a), (b), (c), (d) and (e) are amended by deleting them and substituting them by the following:

“**27.(1)** Notwithstanding Sections 26 and 26.1, the Assessor shall, by using rates established by regulation under the *Assessment Act*, R.S.B.C. 1996, c.20, determine the values of the following properties:

- (i) the pole lines, metallic or fibre optic cables, tower, poles, wires, transformers, pipelines, conduits, and mains of a telecommunications corporations;
- (ii) the track in place of a railway corporation, whether the track is on highway, or on a privately held, owned or occupied right of way, or on Band land;
- (iii) the pipe lines of a pipe line corporation for the transportation of petroleum, petroleum products, or natural gas, including valves, cleanouts, fastenings, and appurtenances located on the right-of-way, but not including pumping equipment, compressor equipment, storage tanks and buildings;
- (iv) the right-of-way for pole lines, cables, towers, wires, transformers, conduits, main and pipe lines referred to in paragraphs (i) and (iii);
- (v) the right-of-way for track referred to in paragraph (ii);”

Subsections 27(6) and 27(7) are amended by deleting them and substituting them by the following:

**“27.(2)** For the purposes of subsection (1) (iv), “right-of-way” does not include land and improvements of which the corporation is not an interest holder within the meaning of this by-law.

**27.(3)** For the purposes of subsection (v) “right-of-way” means land which meets the following criteria:

(1)(a) the railway corporation is the interest holder, as defined in the *Assessment By-law*, of the land;

(b) the land is not occupied by a person that is not a railway corporation, and

(c) the land is

(i) a continuous strip of up to 100 feet in width used for the operation of track in place of a railway corporation,

(ii) located outside the land described by subparagraph (i) and is used exclusively as an interchange or single siding, wye or spur for the operation of track in place of a railway corporation, or

(iii) required to control slope stability, remove snow, secure cuts and fills, protect a line of sight or prevent flooding to allow for the safe operation of track in place of a railway corporation.

(2) Despite subsection (1), if land is used as a station ground, a terminal, a freight yard, a stockyard, a marshalling yard, an intermodal terminal, or for another railway use of land, then

(a) the portion of that land that is located outside the continuous strip described in subsection (1)(c)(i) must not be considered to right of way for track in place of a railway corporation, and

(b) no more than one continuous strip described in subsection (1) (c)(i) may be considered in respect of that land for the purposes of paragraph (a).

**27.(4)** For the purpose of applying subsection (1)(ii), the track in place of a railway corporation is inclusive of all structures, erections and things, other than such buildings, bridges, trestles, viaducts, overpasses and similar things, coal bunkers, corrals, stand pipes, fuel oil storage tanks, oil fueling equipment, water tanks, station houses, engine houses, roundhouses, turntables, docks, wharves, freight sheds, weigh scales, repair and cleaning shops and equipment, boiler houses, offices, sand towers and equipment, pavement, platforms, yard fencing and lighting, powerhouses, transmission stations or substations, and the separate equipment for each of them, as are necessary for the operation of the railway.”

Section 36.1(1) is amended by deleting it and substituting it by the following:

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

Sections 36.1(2) and (3) are repealed.

Section 41.1(1) has been added as follows:

*“Board of Review to be Notified*

**41.(1)** The assessor shall notify the Board of Review if any of the following circumstances apply:

- (a) because of a change of an interest holder that occurs after November 30 and before the following January 1;
  - (i) land or improvements of both that were not previously liable to taxation become liable to taxation, or
  - (ii) land or improvements or both that were previously liable to taxation cease to be liable to taxation;
- (b) after October 31 and before the following January 1, a manufactured home is moved to a new location or is destroyed;
- (c) after October 31 and before the following January 1, a manufactured home is placed on land that has been assessed or the home is purchased by the owner of land that has been assessed;
- (d) after November 30 and before the following January 1, land or improvement or both are transferred to or from the British Columbia Hydro and Power Authority;
- (e) land or improvements or both that are owned by the British Columbia Hydro and Power Authority are held or occupied by another person, and that person’s interest commences or terminates after November 30 and before the following January 1.”

Section 41.1(2) has been added as follows:

**“(2)** Any matter that the Board of Review is notified of under subsection (1) shall be treated as an error or omission in the completed assessment roll, and notice of the matter shall be treated by the Board as a complaint.”

Sections 41(5)(a) and (b) have been amended by deleting them and substituting them by the following:

**“41.(5)** Notice in writing of every complaint in respect to an entry in an

assessment roll shall be delivered to the assessor not later than January 31st for the year in which the assessment roll is completed;”

Section 41(6) is repealed.

Section 41(7) is repealed.

Section 44 is amended by deleting it and substituting it by the following:

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

Section 45(1.1) is added as follows:

“**45.(1.1)** No increase in the amount of assessment and no change in classification shall be directed under clause 45 (1) until after five days notice of the intention to direct the increase or change and of the time and place of holding the adjourned sittings of the Board of Review at which the direction is to be made, has been given by the assessor to the assessed interest holders of the property on which the assessments are proposed to be increased, or changed as to classification. A party interested, or their solicitor or agent duly authorized under this by-law, if they appear, shall be heard by the Board of Review.”

Section 45(3) is repealed.

Section 54(1) is amended by deleting it and substituting it by the following:

“**54.(1)** The Board of Review shall cause its written decisions regarding any complaint or recommendation (upon their being rendered) to be forwarded, without reasonable delay, to the Assessor and the Surveyor of Taxes of the Lheidli T'enneh Nation.”

Section 54(3) is repealed.

The following section has been added to the *Assessment By-law*.

*“Appeals From the Board of Review*

**55.(1)** At any stage of the proceedings before it, the Board of Review (“Board”) may submit, in the form of a stated case for the opinion of a court of competent jurisdiction (“Court”), a question of law arising in the appeal and, in such instance, shall suspend the proceedings and reserve its decision until the opinion of the final appellate court has been given and then the Board shall decide the appeal in accordance with the opinion of the Court.

(2) A person affected by a decision of the Board on appeal, may require the Board to submit a case for the opinion of a court of competent jurisdiction on a question of law only, by delivering, within thirty (30) days after receipt of the decision of the Board:

- (i) written request to the Board to state a case; and
  - (ii) a copy of the person's written request to the Board to all persons affected by the decision of the Board.
- (3) The Board shall, within thirty (30) days after receipt of a notice given under subsection (2), submit the case in writing to the Court.
- (4) The costs of and incidental to a stated case shall be at the discretion of the Court.
- (5) Where a case is stated, the Board shall promptly file the case, together with a certified copy of evidence dealing with the question of law taken during the appeal, in the court registry and it shall be brought on for hearing within one month from the date on which the stated case is filed.
- (6) The Court shall hear and determine the question of law and shall give its opinion within 2 months of the hearing and cause it to be remitted to the Board. In the alternative, the Court may send the case back to the Board for amendment in which case the Board shall make amendments as may be directed by the Court and return the case to the Court for its opinion.
- (7) An appeal on a question of law may be taken by a person affected from the decision of the Board to an appellate court of competent jurisdiction upon leave for such appeal being granted by an appellate court of competent jurisdiction.
- (8) Upon receipt of the opinion of the Court of the appellate court on a stated case or on an appeal, the Board shall, if the opinion of the Court is at variance with the decision of the Board, direct the assessor to make such amendments to the assessment roll as may be necessary to give full force and effect of the opinion of the Court or appellate court."

Section 82 is repealed.

Section 102(1)(a) is amended by deleting it and substituting it by the following:

"(a) "annual depreciation rate" is the percentage set out in BC Reg. 379/88, the *Depreciation of Industrial Improvements Regulation*, as amended from time to time, pursuant to the *Assessment Act*, RSBC 1996, c.20, for the category of plant which the industrial improvement is a part, and"

Sections 111, 112 and 113 are repealed.

Sections 121, 123, 124 and 125 are repealed.

Section 131, 132, 133, 134 and 135 are repealed.

Sections 151, 152, 153, 154, 155, 156, 157, 158, 159 and 160 have been amended by deleting them and substituting them by the following:

**151.** Land and improvements shall be classified in accordance with the classifications established under the *Assessment Act*, RSBC 1996, c.20 and regulations under that Act, as amended from time to time.

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

**153.** The Assessor shall set the standards for the classification of land as farm in accordance with the *Assessment Act*, RSBC 1996, c.20.”

Section 175(1) is amended by deleting it and substituting it by the following:

*“Appointment of Assessor*

**175.(1)** The Chief and Council shall appoint an assessor.”

Sections 201, 202, 203, 204, 205, 206 and 207 are repealed.

Schedules “A”, “B”, “C” and “D” to the *Assessment By-law* have been repealed.

### 3. *Taxation By-law*

#### *Interpretation*

The definition of “assessment roll” has been amended by deleting it and substituting it by the following:

“ “assessment roll” includes a supplementary assessment roll and includes anything recorded as an addendum to the assessment roll under the *Assessment By-law*;”

The definition of “interest holder” has been amended by deleting it and substituting it by the following:

“ “interest holder” means an interest holder as defined in the *Assessment By-law*.”

The following definitions have been added to the interpretation section of the *Taxation By-law*.

“ “interest” means interest as defined the *Assessment By-law*.”

“ “occupier” means interest as defined the *Assessment By-law*. “

Section 10(4) of the *Taxation By-law* has been added as follows:

“(4) For the 1998 taxation year, any dates, time or periods established under this by-law or the *Assessment By-law*, shall be changed or extended by such reasonable amount or amounts as may be necessary to permit, enable and allow the effective and efficient implementation and administration of this by-law and the *Assessment By-law*.”

APPROVED AND PASSED at a duly convened meeting of the Lheidli T'enneh Nation Indian Band at the Lheidli T'enneh Nation Indian Band Administration Office, Prince George, British Columbia, V2N 2H8 this [15] day of [October] , 1997.

MOVED BY: [Ron Seymour]    SECONDED BY: [Genevieve Paul]

A Quorum of Band Council Consists of [2] Councillors

[B. Seymour]

Chief

[Ron Seymour]

Councillor

[G. Paul]

Councillor

\_\_\_\_\_  
Councillor

\_\_\_\_\_  
Councillor

**[LHEIDLII T'ENNEH BAND  
TAXATION RATES BY-LAW, 1998-TX01]**

[Approved by Minister on June 10, 1998]

SCHEDULE "A"  
Lheidli T'enneh Band  
Prescribed Tax Rates  
For the Taxation Year 1998

Class of Property	Tax Rate
1. Residential	0.0000
2. Utilities	27.8250
3. Unmanaged Forest Lands	0.0000
4. Major Industry	24.0275
5. Light Industry	0.0000
6. Business/Other	0.0000
7. Managed Forest Lands	0.0000
8. Recreational Property/ Non-Profit Organization	0.0000
9. Farm	0.0000

BE IT KNOWN that this by-law entitled "the Rates By-law" will be in effect for the 1998 taxation year. This will cover all reserve lands of the Lheidli T'enneh Band for use or occupation of their lands. It is hereby enacted as *Taxation Rates By-law, 1998-TX01* by the Chief and Council of the Lheidli T'enneh Band at a duly convened meeting of the said council.

Moved by: [Ronald Seymour]

Seconded by: [Genevieve Paul]

Voting in favour of the by-law are the following members of the council:

<u>[Ronald Seymour]</u>	<u>[Genevieve Paul]</u>
Councillor Ronald Seymour	Councillor Genevieve Paul

being a majority of those members of the Council of the Lheidli T'enneh Band present at the aforesaid meeting of the Council held at the Lheidli T'enneh Band Administration Office, Prince George, B.C.

The quorum of the Council is 2 members.

Number of the members of the Council present at the meeting: 2



**[LILLOOET INDIAN BAND  
RATES BY-LAW 1998-T01]**

[Approved by Minister on June 18, 1998]

SCHEDULE "A"  
Lillooet Indian Band  
Prescribed Tax Rates  
For The Taxation Year 1998

Class of Property	Tax Rate
1. Residential	12.4343
2. Utilities	41.3379
3. Unmanaged Forest Land	0
4. Major Industry	35.8452
5. Light Industry	0
6. Business/Other	25.0582
7. Managed Forest Land	0
8. Recreational Property/ Non-Profit Organization	0
9. Farm	0

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 20, 1993, that being a by-law to establish by by-law a system on the reserve lands of the Lillooet 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 land within the boundaries of the reserves is hereby enacted as by-law 1998-T01 by the Chief and Council of the Lillooet Indian Band.

APPROVED AND PASSED at a duly convened meeting of the Council of the Lillooet Indian Band held at Lillooet Indian Band Administration Office, Lillooet, British Columbia. This May 29, 1998.

Moved by: [A. Adolph]                      Seconded by: [H. Pelegrin]

A Quorum or Band Council consists of 3 Councillors.

[W. Machell]

Chief

[H. Pelegrin]

Councillor

[V. Scotchman]

Councillor



**LOWER KOOTENAY INDIAN BAND  
ASSESSMENT AMENDING BY-LAW NO. 1997-01  
BEING A BY-LAW TO AMEND  
THE LOWER KOOTENAY INDIAN BAND  
ASSESSMENT BY-LAW 1992 S. (40)**

[Approved by Minister on November 6, 1997]

WHEREAS the Council of the Lower Kootenay Indian Band is amending its *Assessment By-law* in accordance with direction from the Supreme Court of Canada decision rendered on January 26, 1995 and in particular the reasons for judgment written by The Honourable Antonio Lamer, P.C., Chief Justice, in

*Matsqui Indian Band and Matsqui Indian Band Council*

-v-

*Canadian Pacific Limited and Unitel Communications Inc.*

-and-

*Indian Taxation Advisory Board*

-and between-

*Siska Indian Band and Siska Indian Band Council*

*Kanaka Indian Band and Kanaka Indian Band Council*

*Nicomen Indian Band and Nicomen Indian Band Council*

*Shuswap Indian Band and Shuswap Indian Band Council*

*Skuppah Indian Band and Skuppah Indian Band Council*

*Spuzzum Indian Band and Spuzzum Indian Band Council*

-v-

*Canadian Pacific Limited*

-and-

*Indian Taxation Advisory Board*

(the "Matsqui Decision" )

NOW THEREFORE BE IT RESOLVED that the Council of the Lower Kootenay Indian Band, at meeting duly called and held, make as a By-law the following:

The *Lower Kootenay Indian Band Assessment By-law 1992* approved and passed at a duly convened meeting of the Council of the Lower Kootenay Indian Band held at the Lower Kootenay Indian Band Office, Creston, British Columbia, on the 20th day of November 1991, where the Lower Kootenay Indian Band deemed it advisable and in the best interest of the members of the Lower Kootenay Indian Band to establish by by-law, a system for the assessment and taxation of land, or interest in land including the rights to occupy, possess or use land in the reserve, such assessment being ancillary to and necessary for the establishment of an equitable system of levying taxes for local purposes on land, or interest on land, including the rights to occupy, possess or use land in the reserve, and the same is hereby amended by:

### 1. SHORT TITLE

This by-law may be cited as the *Lower Kootenay Indian Band Assessment Amending By-law No. 1997-01*.

2. Section 40 of the *Assessment By-law* is hereby amended by repealing it and replacing it with the following:

“40.(1) The Chief and Council shall by Band Council Resolution establish a Board of Review which shall consist of:

(a) one person who is or was duly qualified to practice law in the Province of British Columbia, or is or was a Judge of a Provincial, County or Supreme Court in the Province of British Columbia;

(b) one person who has sat as a member of an appeal board to review assessments in and for the Province of British Columbia;

(c) one person who may be a member of the Lower Kootenay Indian Band who does not have any direct or indirect financial interest in any real property assessment to which an appeal relates.

(2) Each member of the Board of Review shall hold office for a period of (3) three years (1998, 1999, 2000) unless the member resigns or is otherwise removed from office in accordance with the terms of the By-law.

(3) The members of a Board of Review shall be paid their reasonable and necessary travelling and out of pocket expenses incurred in carrying out their duties and in addition shall be paid the remuneration as may be ordered by the Lieutenant Governor in Council pursuant to subsection 41(5) of the *British Columbia Assessment Act*, R.S.B.C. 1996 c.20, as amended from time to time with respect to the remuneration of the members of the Assessment Appeal Board (as that term is defined in that *British Columbia Assessment Act*) during the term of office of the member of a Board of Review.



**LOWER KOOTENAY INDIAN BAND  
BY-LAW NO. 1998-TX01**

[Approved by Minister on June 1, 1998]

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

AND WHEREAS the Council of the Lower Kootenay Indian Band enacted the *Lower Kootenay 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 provision of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

This by-law is hereby enacted by the Council of the Lower Kootenay Indian Band at a duly convened meeting held on the [27] day of [April], 1998.

1. This by-law may be cited for all purposes as the *Lower Kootenay Indian Band 1998 Rates By-law*.

2. Pursuant to section 24 of the *Lower Kootenay Indian Band Taxation By-law*, the rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the 1998 Rates By-law.

[Chad Luke]

Chief

[M. Jason Louie]

Councillor

[Arlene Basil]

Councillor

Councillor

Councillor

## SCHEDULE "A"

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

Class of Property	Tax Rate
1. Residential	11.87806
2. Utility	38.00979
3. Unmanaged Forest	0.000000
4. Major Industry	0.000000
5. Light Industry	0.000000
6. Business/Other	26.13173
7. Managed Forest	0.000000
8. Recreational/Non Profit	0.000000
9. Farm	14.84758

LOWER KOOTENAY INDIAN BAND  
EXPENDITURE BY-LAW

1998 Taxation Year

Property Tax Budget

SCHEDULE "A"

REVENUE:

Taxation Revenue	\$ 45,200.00
Interest/Penalties	\$ <u>1,000.00</u>
Total Tax Related Revenue	\$ 46,200.00

EXPENDITURES:

B.C.A.A. Assessment Authority	\$ 700.00
General Gov't	\$ 4,400.00
Board of Review	\$ 800.00
Legal/Consultants	\$ 2,000.00
Recreation Parks Maintenance	\$ 5,000.00
Public Works	\$ 16,600.00
Weed Control	\$ 3,000.00
Building Administration	\$ 2,000.00
Travel/Conference	\$ 3,000.00
Home Owner Grants (Est.)	\$ 300.00
Bad Debt - BC Hydro	\$ <u>3,400.00</u>
Total Expenditures	\$ 46,200.00



**LOWER KOOTENAY INDIAN BAND  
PROPERTY TAX EXPENDITURE BY-LAW**

[Approved by Minister on November 6, 1997]

WHEREAS:

A. The Lower Kootenay Indian Band Taxation and Assessment By-laws were approved on March 9, 1992 pursuant to subsection 83(1) of the *Indian Act* for the purpose of taxation for local purposes of land or interest in land, in the reserve including the 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. Section 67(5) of the *Lower Kootenay Indian Band Taxation By-law* authorizes the making of certain expenditures out of property tax revenue and, in addition, the taxation expenditure by-law was enacted for the purpose, *inter alia*, of establishing procedures for the authorization of expenditures to be made out of property tax revenue from time to time;

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

SHORT TITLE

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

REVOCATION OF TAXATION EXPENDITURE BY-LAW

2. The *Taxation Expenditure By-law* approved and passed by the Band Council of the Lower Kootenay Indian Band on the 20th day of November, 1991 and approved on behalf of the Minister of Indian and Northern Development on the 9th day of March, 1992 is hereby revoked in its entirety.

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

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

“band” means the Lower Kootenay Indian Band;

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

“community works” includes, without limitation, designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining and operating buildings, works and facilities (other than public works), located within the 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 work yards, cemeteries, longhouses, cultural centres, daycare centres, group homes, libraries, archives, museums, art galleries, recreation centres, parks and playgrounds, together with reserve lands appurtenant thereto;

“community services” includes, without limitation, programs and service (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-resident of reserve or not) including, without limiting the generality of the foregoing, social, public health, cultural, recreation, education, daycare, library, park, playground, police or fire protection programs and services;

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

“fiscal year” means April 1 of a calendar year through March 31 of the following 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 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 67(5) of the *Lower Kootenay Indian Band Taxation By-law*;

“property assessment by-law” means the *Lower Kootenay Indian Band Property Assessment By-law* approved and passed by the council on the 20th day of November, 1991 and approved by the minister on the 9th day of March, 1992, as amended from time to time;

“property taxation by-law” means the *Lower Kootenay Indian Band Property Taxation By-law* approved and passed by the council on the 20th day of November, 1991 and approved by the minister on the 9th day of March, 1992, as amended from time to time;

“property tax revenue” includes all property tax revenue 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 thereon and other accumulation thereto from time to time;

“public works” includes:

(a) designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining or operating, purchasing or otherwise obtaining the services of:

(i) roads, street, overpasses, underpasses, sidewalks, footcrossings, curbing, bridges, tunnels, culverts, embankments and retaining walls;

(ii) equipment, wires, works and facilities, including standards and conduits, necessary to supply public lighting within the 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 the 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 and sanitary sewer or water lines, works and facilities, including service connections to sewer or water lines on land abutting a main;

(v) sewerage treatment and water lines, works and 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);

(b) remediating environmentally contaminated reserve lands, and

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

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

“surveyor of taxes” means the surveyor of taxes appointed by council under the *Lower Kootenay Indian Band Property Taxation By-law*.

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

#### AUTHORIZATION OF EXPENDITURE OF PROPERTY TAX REVENUE

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

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

#### ANNUAL PROPERTY TAX BUDGET

5.(1) On or before July 31st in each fiscal year, the surveyor of taxes shall prepare and table with Council a draft annual property tax budget for the then 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 that 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 a 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 under the property taxation by-law or 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 the property taxation by-law or of limiting the authorization of, or requiring additional procedures to permit expenditures of property tax revenue thereunder.

#### PROPERTY TAX REVENUE ACCOUNTS

6.(1) All property tax revenue shall be deposited in a special account or accounts maintained in the name of the band and be invested until to be expended pursuant to the property taxation by-law or 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 the property taxation by-law or pursuant to an annual property tax budget that has been approved by band council resolution, shall be set aside in a special surplus fund account or accounts maintained in the name of the band and be invested until required for such capital expenditure requirements 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) 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 as a whole.

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

(4) In this by-law words in 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 ministerial approval.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Lower Kootenay Indian Band held at the Lower Kootenay Indian Band Administration Office, #42 Hwy 21, Creston British Columbia VOB 1G0 this [9] day of [October] , 1997.

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

Moved by: [Anne Jimmie]      Seconded by: [Arlene Basil]

[Chad Luke]

Chief

[Anne Jimmie]

Councillor

[Arlene Basil]

Councillor

[M. Jason Louie]

Councillor

Councillor

LOWER KOOTENAY INDIAN BAND  
EXPENDITURE BY-LAW  
1997 TAXATION YEAR

Annual Property Tax Budget  
Schedule "A"

REVENUE:

Taxation Revenue	\$43,500	
Interest/Penalties	\$2,000	
	<u>          </u>	
Total Gross Tax Revenue		\$45,500

EXPENDITURES:

Salaries	\$2,000	
Consultants	\$2,000	
BCAA Contract	\$1,000	
Band General Gov't/Admin	\$9,700	
Capital Expenditures	\$20,000	
Legal/Appeals	\$500	
Operations & Maintenance	\$2,800	
Education/Travel	\$4,000	
Bad Debt (BC Hydro)	\$3,500	
	<u>          </u>	
Total Expenditures		\$45,500

**BY-LAW NO. 1997.02**  
**(A BY-LAW TO AMEND BY-LAW NO. 1997.01**  
**RESPECTING PROPERTY TAXATION**  
**OF THE LOWER SIMILKAMEEN INDIAN BAND)**

[Approved by Minister on January 22, 1998]

WHEREAS the Council of the Lower Similkameen Indian Band did enact By-law Number 1997.01 and wherein the said by-law was approved by the Minister on October 20, 1997 with respect to Property Taxation;

AND WHEREAS the said Council deems it to be expedient and in the best interests of the residents of the Lower Similkameen Indian Reserve to amend the said by-law;

NOW THEREFORE the Council of the Lower Similkameen Indian Band enacts as a by-law thereof as follows:

Pursuant to *Property Taxation By-law No. 1997.01*, the same is hereby amended so that PART V – LEVY OF TAX Section 11.(1), 12.; PART VII – ASSESSED VALUE Section 15., 16., 17.(2), 18.(2); PART VIII – THE ASSESSMENT ROLL Section 19., 24.(1); PART IX – ALTERATIONS AND ADDITIONS Section 31.; PART XII - DUE DATE AND INTEREST Section 46.(1), 49. shall now read:

“PART V - LEVY OF TAX

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

**12.** Taxes levied in a taxation notice mailed under section 24 are due and payable on *June 1st* of the year in which they are levied.

PART VII - ASSESSED VALUE

**15.** The date of the valuation is *July 1st* of the year during which the assessment roll is completed.

**16.** The assessor shall carry out a valuation no later than *December 31st* which valuation shall constitute the assessed value for tax purposes for 1997 and each subsequent year until it is replaced by a general revaluation or until amended in accordance with Part IX of this by-law.

**17.(2)** For the purposes of assessing property pursuant to this by-law the



assessor shall utilize the practices and regulations established under the *BC Assessment Authority* (appropriate provincial legislation) as amended from time to time.

**18.(2)** The assessor shall determine the actual value of the following, using the equivalent rates which would be applied if the interest in land was within the province of *British Columbia*:

#### PART VIII - THE ASSESSMENT ROLL

**19.** No later than *December 31st* for each taxation year, the tax administrator shall prepare an assessment roll containing the following particulars:

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

#### PART IX - ALTERATIONS AND ADDITIONS

**31.** Where the Council of the Band approves an amendment to the assessment roll for the current year, the tax administrator shall refund any excess taxes that have been paid, together with interest at the rate *to be determined* per annum, and any balance unpaid shall, subject to notice of assessment and taxation, be due and payable, notwithstanding a receipt or certificate given by the tax administrator on *September 30th*.

#### 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 *June 1st* 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.

**49.** If all or any portion of taxes remain unpaid on *July 1st* of the year they are first levied such unpaid portion shall bear interest at *10%* (per cent), compounded annually, and such rate may be changed from time to time by by-law of the Council of the Band.”

AND WHEREAS Lower Similkameen Indian Reserve No.2 was omitted from the *Indian Self-Government Enabling Act* Taxation Certificate Certified on the 29th day of May, 1997;

BE IT RESOLVED THAT all Indian Reserves of the Lower Similkameen

Indian Band including Lower Similkameen Indian Reserve No.2 are referenced for band taxation.

This by-law is hereby made at a duly convened meeting of the Council this 9th day of December, 1997.

          [Moses Louie]  
Chief Moses Louie

          [Robert Edward]  
Councillor Robert Edward

          [Pauline Terbasket]  
Councillor Pauline Terbasket

          [Richard Terbasket]  
Councillor Richard Terbasket

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

**LOWER SIMILKAMEEN BAND  
PROPERTY TAX BY-LAW**

[Approved by Minister on October 20, 1997]

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

AND WHEREAS the Council of the Lower Similkameen 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 Lower Similkameen Band at a duly convened meeting, enacts the following by-law.

#### SHORT TITLE

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

#### PART I

#### INTERPRETATION

2.(1) In this by-law,

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

“assessment area” means lands situated within the boundaries of Indian Reserve(s):  
Lower Similkameen Indian Reserve # 1

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

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

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

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

“Band” means the Lower Similkameen Indian Band.

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

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

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

“Chief” means the Chief of the Lower Similkameen Indian Band as selected according to the custom of the Band or elected.

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

“Council of the Band” or “Council” means the Chief and Councillors of the Lower Similkameen Band;

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

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

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

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

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

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

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

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

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

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

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

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

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

- (a) is used or designed for use as a dwelling or sleeping place, and
- (b) is constructed or manufactured to be moved from one point to another by being towed and carried

unless licenced and equipped to travel on a public highway and occupied by a genuine tourist and situated within a mobile home park for a period of less than 60 days.

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

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

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

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

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

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

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

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

“service charge” means a charge in respect of a service based on the estimated or actual 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 Band Administrator of the Lower Similkameen Indian Band or any persons(s) delegated by the Band Council for such purposes.

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

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

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

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

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

PART II

ADMINISTRATION

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

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

(3) The Council of the Band may

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

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

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

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

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

PART III

APPLICATION OF BY-LAW

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

PART IV

LIABILITY TO TAXATION

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

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



## Exemption

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

(a) any land or interest in land of the Band, of a member of the Band or of an Indian Person as defined by the Council for the Lower Similkameen Indian Band;

(b) any land or interest in land of a corporation, the majority of the shareholders of which are members of the Council of the Band or Indian Persons as defined by the Council of the Lower Similkameen Indian Band;

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

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

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

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

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

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

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

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

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

(2) Where an exemption applies to a portion of a building, it

applies, in the same proportion, to the land that is necessary as the site for the building.

## PART V

### LEVY OF TAX

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

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

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

(2) For the purposes of imposing taxes on property which is subject to taxation, the Council of the Band may, by by-law, establish different classes of real property and establish different tax rates according to the class of real property to be taxed.

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

**12.** Taxes levied in a taxation notice mailed under section 24 are due and payable on October 1 of the year in which they are levied.

## PART VI

### INFORMATION FOR ASSESSMENT ROLL

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

alterations and repairs, rents payable, paid or agreed to be paid or otherwise concerning the land used or occupied by that person.

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

## PART VII

### ASSESSED VALUE

#### Assessors

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

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

#### Valuation Date

**15.** The date of the valuation is October 1 of the year during which the assessment roll is completed.

**16.** The assessor shall carry out a valuation no later than October 1 which valuation shall constitute the assessed value for tax purposes for the following year and each subsequent year until it is replaced by a general revaluation or until amended in accordance with Part IX of this by-law.

#### Criteria for Valuation

**17.(1)** The assessor shall assess land according to the various classes of real property established by this by-law as set out in Schedule II.

(2) For the purposes of assessing property pursuant to this by-law the assessor shall utilize the practices and regulations established under the British Columbia Assessment Authority as amended from time to time.

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

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

(a) the pole lines, metallic or fibre optic cables, towers, poles, wires, transformers, conduits and mains of a telecommu-

nication, trolley coach, bus or electrical power corporation, but not including substations;

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

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

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

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

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

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

## PART VIII

### THE ASSESSMENT ROLL

Contents of  
Assessment  
Roll

**19.** No later than September 31 for each taxation year, the tax administrator shall prepare an assessment roll containing the following particulars:

(a) the name and last known address of the person assessed;

(b) a short description of the land;

(c) the classification of

(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 tax administrator shall include in the assessment roll the particulars set out in section 19 for any land or interest in land in respect of which grants-in-lieu of taxes may be accepted.

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

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

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

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

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

**24.(1)** The tax administrator shall on or before September 30 of each year or, as soon as practical after adoption of the assessment roll by resolution of the band council, mail a notice of assessment to every person named in the assessment roll in respect of each parcel of land or interest in land for which that person is liable to taxation or for which grants-in-lieu of taxes may be sought.

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

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

PART IX

ALTERATIONS AND ADDITIONS

Amendment of  
Assessment  
Roll

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

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

the tax administrator shall amend the assessment roll to effect the necessary changes but subject to section 28, no amendments shall be made after December 31 of the current taxation year.

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

Notice of  
Amended  
Assessment

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

Under-  
assessment

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

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

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

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

**31.** Where the Council of the Band approves an amendment to the assessment roll for the current year, the tax administrator shall refund any excess taxes that have been paid, together with interest at the rate of to be determined by the Council of the Band on September 30 of each year, and any balance unpaid shall, subject to notice of assessment and taxation, be due and payable, notwithstanding a receipt or certificate given by the tax administrator.

## PART X

### APPEALS

Establishment of  
Assessment  
Review  
Committee

**32.(1)** The Chief and Council shall by Band Council Resolution establish an Assessment Review Committee which shall consist of:

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

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

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

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

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

Contents of  
Appeal

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

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

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

Duties of  
Committee

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

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



require the attendance of any person to give evidence at the hearing of the appeal; and

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

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

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

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

Chairman

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

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

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

Secretary

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

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

(a) have the custody and care of all records regulations, documents and orders made by or pertaining to the Committee; and

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

Parties

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

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

Quorum and  
Vacancy

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

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

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

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

Conflict of  
Interest

**37.(1)** Any person having a direct or indirect financial interest in any real property assessment to which an appeal relates is disqualified from sitting as a member of an Assessment Review Committee hearing the appeal.

(2) Neither the Chief nor any member of Chief and Council shall be qualified to be a member of the Assessment Review Committee.

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

(4) Where any member of the Assessment Review Committee is disqualified by virtue of subsection (1) the Chief and Council shall appoint a new member to the Committee, for the purpose of hearing that appeal only.

Date of sittings

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

(a) be commenced no later than 14 days after the final date for submission of the Notice of Appeal referred to in section 33; and

(b) be completed within 60 days of their commencement as set out in subsection 1(a).

(2) The head assessor shall deliver the assessment roll to the

Assessment Review Committee on or before the date upon which the Committee commences its sittings.

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

Witnesses and Documents

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

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

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

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

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

Hearing of Appeals

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

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

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

(4) An Assessment Review Committee may order that the costs of a proceeding before the Committee shall be paid by or apportioned between the persons affected by the appeal in the manner it thinks fit, provided however that such costs shall not

exceed 10% of the amount of the taxes payable concerning the real property which is the subject of the appeal, as finally determined by the Assessment Review Committee.

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

Reference to  
Band Council

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

(2) Notwithstanding section 38(1), the Assessment Review Committee may, with the consent of all parties to an appeal, adjourn the appeal from time to time beyond the time for completion of the appeals and shall advise Chief and Council as provided in this section.

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

Notice of  
decision

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

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

Amendment  
of Roll

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

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

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

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

- (b) authenticate the assessment roll by affixing to it a sworn or affirmed statement in the prescribed form; and
- (c) forward the authenticated assessment roll to the taxation authority;

## PART XI

### TAX NOTICE

#### Tax Notice

**42.**(1) Where the Council of the Band 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 parcel of land or interest in land for which that person is liable to taxation, and, in the case of an amended assessment roll that has been adopted, the tax administrator shall mail an amended tax notice to every person affected by the amendment.

(2) The tax notice referred to in subsection (1) shall contain the information set out in Schedule 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, subsequent to payment of taxes, it is shown that a property recorded on the taxation roll was not liable to taxation for the year for which it was taxed, or has been taxed for more than the proper amount, the surveyor of taxes shall, at the direction of the Council, remit or refund to the person liable for the unpaid taxes the amount of taxes shown to have been imposed in excess of liability.

(2) Where taxes imposed under this by-law are due from a person liable for the unpaid taxes to whom an amount is to be refunded under this section, the amount may, in the discretion of

the council, be refunded in whole or in part by being applied as a credit on account of the taxes due and *accruing due*.

## PART XII

### DUE DATE AND INTEREST

When Taxes  
Payable

**46.**(1) Subject to sections 47 and 48 taxes levied in a tax notice mailed under section 42 are due and payable as of December 31 of the year in which they are first levied at the office of the taxation authority notwithstanding that an appeal under Part X may be pending.

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

(3) Where any person alleges that he or she is not liable to pay taxes imposed pursuant to this by-law, such person shall either initiate proceedings in a court of competent jurisdiction or launch an appeal under section 33. The proceedings shall be initiated within 30 days of the date of mailing of the tax notice referred to in Part XI.

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

(5) The locatee or any other person who has registered a security interest against the taxpayer's interest in land in the Surrendered and Designated Lands Register, kept pursuant to section 55 of the *Indian Act* and the Reserve Land Register, kept pursuant to section 21 of the *Indian Act*, may pay the taxes due and such payment shall extinguish the debt owing to the taxation authority.

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

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

Interest

**49.** If all or any portion of taxes remain unpaid on December 31 of the year they are first levied such unpaid portion shall bear

interest at 10% (per cent), compounded annually, and such rate may be changed from time to time by by-law of the Council of the Band.

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

### PART XIII

#### PERIODIC PAYMENTS

Payment of  
Percentage

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

Payment on  
Account

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

### PART XIV

#### RECEIPTS AND CERTIFICATES

Receipt

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

Certificate

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

### PART XV

#### APPLICATION OF REVENUES

Application of  
Revenues

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

(2) Moneys raised shall include

(a) taxes;

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

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

Authorized Expenditures

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

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

PART XVI

COLLECTION AND ENFORCEMENT

PROOF OF DEBT

Costs of Enforcement

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

Liability for Taxes

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

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



### SPECIAL LIEN AND PRIORITY OF CLAIM

Taxes are  
a Special Lien

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

(2) The special lien and encumbrance referred to in section 59(1) attaches to the interest being taxed, and without limiting the foregoing, attaches to the interest of a subsequent user, possessor or occupier of the land or other assessed proprietary interest.

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

(4) The tax administrator may register a certificate issued under section 58(2) in the Surrendered and Designated Lands Register kept pursuant to section 55 of the *Indian Act* or the Reserve Land Register kept pursuant to section 21 of the *Indian Act*, on or after January 2 following the taxation year in which the taxes are imposed.

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

(6) When all taxes levied against the land have been paid, the tax administrator shall certify that the special lien and encumbrance against the property referred to therein has been discharged, and shall register such certification in the Surrendered and Designated Lands Register, kept pursuant to section 55 of the *Indian Act*, or the Reserve Land Register, kept pursuant to section 21 of the *Indian Act*. Such certification shall be sufficient proof of the payment of the taxes and the discharge of the special lien or encumbrance.

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

### DEMAND FOR PAYMENT AND NOTICE OF ENFORCEMENT PROCEEDINGS

List of Unpaid  
Taxes

**60.(1)** Except for tax proceedings which have been postponed pursuant to section 60.1(1), on or after January 2 following the year for which taxes are imposed, the tax administrator shall prepare a

list of taxes which have not been paid, together with the name of the assessed taxpayer.

Demand for Payment and Notice of Enforcement Proceedings

(2) On completion of the list pursuant to section 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 all persons whose names are on the list, and to any locatee, tenants, agents or employees of such person whose rights, proprietary or otherwise, may be affected by the enforcement proceedings.

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

Commencement of Enforcement Proceedings

(4) Upon the expiration of the 30 day period provided in the Demand for Payment and Notice of Enforcement Proceedings delivered pursuant to section 60(2) the tax administrator shall request authorization from the Council to commence enforcement proceedings against the tax debtors. The Council may direct the tax administrator to commence enforcement proceedings.

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

Postponement, Reduction and Remission of Taxes

**60.1** The Council may upon application by the tax debtor

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

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

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

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

**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 which the taxpayers would be entitled to have their tax indebtedness for the tax year reduced pursuant to applicable home owner grant legislation, if taxpayer's property was not located within or part of the reserve or subject to taxation under this by-law but, rather, was

located within a municipality and was subject to taxation by the municipality.

**DISTRESS: SEIZURE OF GOODS**

**61.(1)** With the authorization of the Council, if the taxes or any portion thereof remain unpaid after the 30 day period provided by the Demand for Payment and Notice of Enforcement served pursuant to section 60 has expired, or upon the expiration of the period specified by the Council pursuant to section 60.1(1), proceedings by way of distress, as set out herein, may be taken by the tax administrator.

**(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, then the tax administrator shall effect a seizure by distress of such property, and post a notice of the property which is seized pursuant to this section on the land. The seized property shall then be in the possession of the Band, as represented by the tax administrator.

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

**DISTRESS: SALE OF GOODS SEIZED BY DISTRESS**

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

**(2)** Upon the expiration of 60 days after a seizure by distress pursuant to section 61(3), if the outstanding taxes have not been paid in full, the goods seized will be deemed to have been abandoned

by the tax debtor and may be sold by public auction, the proceeds of which will be used for payment of taxes.

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

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

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

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

SALE OF IMPROVEMENTS OR PROPRIETARY INTEREST

Sale of  
Improvements  
or Proprietary  
Interest

**63.(1)** With the authorization of the Council, if the taxes or any part thereof remain unpaid after expiration of the 30 day period provided by the Demand for Payment and Notice of Enforcement served pursuant to section 60, or upon the expiration of the period specified by the Council pursuant to section 60.1(1), proceedings by way of sale of improvements or proprietary interests, may be taken by the tax administrator. The tax administrator shall serve the tax debtor and locatee, where applicable, a Notice of Sale of Improvements and Disposition of Interests on Reserve, in the form of Schedule XIII to this by-law.

By Public  
Auction

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

of the tax debtor in the Reserve by public auction, or pursuant to subsection (3) by public tender.

Publication of  
Auction

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

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

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

Upset Price

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

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

Redemption  
Period

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

(9) If upon the expiration of the redemption period provided by subsection (8), any amount of the taxes remains outstanding, the sale of the improvements or disposition of the interests shall be considered final and with Ministerial consent, the purchaser shall obtain title to the improvements and to the tax debtor's interest in the Reserve. The tax administrator shall certify the sale in the form

provided in Schedule XIV of this by-law. A certificate issued under this section shall be registered in the Surrendered and Designated Lands Register, kept pursuant to section 55 of the *Indian Act* or the Reserve Land Registry, kept pursuant to section 21 of the *Indian Act* and shall be served on the tax debtor.

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

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

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

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

**CANCELLATION OF PROPRIETARY INTEREST  
HELD BY TAXPAYER**

Notice of  
Cancellation

**64.(1)** With the authorization of the Council, if the taxes or any part thereof remain unpaid after the 30 day period provided by the Demand for Payment and Notice of Enforcement served pursuant to section 60 has expired, or upon the expiration of the period specified by the Council pursuant to section 60.1(1), proceedings by way of cancellation of proprietary interest, as set out herein, may be taken by the tax administrator. The tax administrator shall serve a Notice of Cancellation of the tax debtor's interest in the reserve in the form of Schedule XV to this by-law.

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

(3) Where taxes with interest are not paid before June 30 of the year following the taxation year in which they were imposed or if enforcement proceedings are postponed under section 60.1(1), then six months from the end of the period specified by the Council, the lease, license or permit to occupy the property which is the subject of the unpaid taxes may be cancelled. The tax administrator shall certify the cancellation in the form provided in Schedule XVI to this by-law. A certificate issued under this section shall be registered in the Surrendered and Designated Lands Register, kept pursuant to section 55 of the *Indian Act* and the Reserve Land Register, kept pursuant to section 21 of the *Indian Act*.

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

#### FORFEITURE OF PROPERTY

Forfeiture of  
Property

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

Notice of  
Forfeiture

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

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

Contents of  
Notice of  
Forfeiture

(4) The Notice of Forfeiture shall state:

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

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

(c) the date on which the interest in the reserve held by the tax debtor will forfeit,

(d) the right to prevent forfeiture by payment under this section, and

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

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

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

(a) includes all taxes then due and payable, and

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

(7) With the consent of the Minister, the tax administrator shall certify, in the form set out in Schedule XVIII to this by-law that the interest in the reserve held by the tax debtor has been forfeited and the Registrar shall record the document cancelling the tax debtor's interest in the Reserve in the Register of Surrender and Designated Lands, kept pursuant to section 55 of the *Indian Act* and the Reserve Land Register, kept pursuant to section 21 of the *Indian Act*.

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

#### ABSCONDING TAXPAYER

Collection  
Proceedings  
without Notice

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



in the by-law and abridge or dispense with the time periods required therein.

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

#### DISCONTINUANCE OF SERVICES

Discontinuance  
of Services

**67.** With the authorization of the Council, if the taxes or any part thereof remain unpaid after the 30 day provided by the Demand for Payment and Notice of Enforcement served pursuant to section 60 has expired, or upon the expiration of the period specified by Council pursuant to section 60.1(1), any services provided by the Band or pursuant to any contract with the Band, to the tax debtor or to the lands or interests located on the reserve which have been assessed pursuant to this by-law may be discontinued. A Notice of Discontinuance of Services in the form of Schedule XIX to this by-law shall be delivered upon the tax debtor and to the locatee where appropriate 30 days prior to such discontinuance, and shall include the date, time and place within that 30 days when the tax debtor or the locatee may appear before the Band Council to show cause as to why the services should not be discontinued. Following the appearance before Council, the Council shall determine whether or not it will discontinue such services.

#### PART XVII

##### SERVICE AND LOCAL IMPROVEMENT CHARGES

Establishment of  
Service and Local  
Improvement  
Charges

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

- (a) the construction or installation of a highway, lane, sidewalk, boulevard, sanitary or storm sewer, irrigation work, street lights, water supply system, parking facility, gas supply system, drain, or other works that benefit property in the area;
- (b) the maintenance, operation, repair or construction of works;
- (c) cutting grass or weeds or trimming trees or shrubbery on any highway, lane or other public place;

- (d) suppression of dust on any highway, lane, or other public place;
- (e) collection and disposal of garbage;
- (f) collection and disposal of night soil or the contents of sewage holding tanks; and
- (g) notwithstanding subsections 1(a) to (f) inclusive, such other projects for the maintenance, improvement or repair of properties within the area as the Council of the Band may determine to be necessary or beneficial.

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

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

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

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

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

Notice of  
Charges

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

- (a) publishing the notice at least 15 days prior to the meeting referred to in section 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) The notice required by paragraphs (1)(b) and (c) shall be given at least 15 days prior to the meeting referred to in section 72.

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

(4) The notice shall state

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

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

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

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

Hearing of  
Representations

**70.(1)** On the date and at the time and place set out in the notice referred to in section 71, the Council of the Band shall sit and receive and hear representations.

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

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

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

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

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

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

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

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

PART XVIII

GENERAL AND MISCELLANEOUS

Interpretation

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

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

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

(c) a failure of the Taxation Authority to do something within the required time.

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

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

Limitation Period

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

Extension of Time

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

Delivery of  
Notices

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

By-law Remedial

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

Headnotes,  
Marginal  
Notes, etc.

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

Coming into  
Force

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

THIS BY-LAW IS HEREBY ENACTED by the Council of the Band at a duly convened meeting held on the [31st] day of May 1996.

[Barbara Allison]

Chief

[Pauline Terbasket]

Councillor

[Richard Terbasket]

Councillor

SCHEDULE I

(section 13)

REQUEST FOR INFORMATION

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

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

RE: \_\_\_\_\_  
(property description)

PURSUANT TO section 13 of the \_\_\_\_\_ *Property Tax By-law*, and pursuant to the authority vested in me by Band Council Resolution made the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_ I hereby request that you furnish to me, in writing, information concerning the following matters:

- 1.
- 2.
- 3.

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

Yours truly,

Assessor

## SCHEDULE II

(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, mobile homes, nursing homes, rest homes, summer and seasonal dwellings, bunkhouses, cookhouses and ancillary improvements compatible with and used in conjunction with any of the above, but not including:
    - i) hotels or motels other than the portion of the hotel or motel building occupied by the owner as his residence, and
    - ii) land or improvements or both that are owned by the Crown in right of Canada or the Province, or by an agent of either, and are used for the purposes of:
      - (A) a penitentiary or correctional centre;
      - (B) a provincial mental health facility;
      - (C) a hospital for the care of the mentally or physically handicapped;
  - (b) improvements on land classified as a farm and used in connection with the farm operation, including the farm residence and outbuildings;
  - (c) land having no present use and which is neither specifically zoned nor held for business, commercial, forestry or industrial purposes.

*Class 2 - utilities*

2. Class 2 property shall include only land or improvements, or both, used or held for the purposes of, or for purposes ancillary to, the business of
  - (a) transportation by railway,
  - (b) transportation, transmission or distribution by pipeline,
  - (c) communication by telegraph or telephone, including transmission of messages by means of electric currents or signals for compensation,
  - (d) generation, transmission and distribution of electricity, or;
  - (e) receiving, transmission and distribution of closed circuit television;

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

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

*Class 3 - unmanaged forest land*

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

*Class 4 - major industry*

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

*Class 5 - light industry*

- 5. Class 5 property shall include only land or improvements, or both, used or held for the purpose of extracting, processing, manufacturing or transporting of products, and for the storage of these products as an ancillary to or in conjunction with such extraction, processing, manufacture or transportation, but does not include those lands or improvements, or both,
  - (a) included in class 2 or 4,
  - (b) used principally as an outlet for the sale of a finished product to a purchaser for purposes of his own consumption or use and not for resale in either the form in which it was purchased or any other form, and
  - (c) used for processing, manufacturing or storage of food or non-alcoholic beverages.

*Class 6 - business and other*

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

*Class 7 - managed forest land*

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



*Class 8 - Recreational property/Non-profit Organization*

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

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

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

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

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

SCHEDULE III  
(sections 24(2), 27, 28)  
NOTICE OF ASSESSMENT

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

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

RE: \_\_\_\_\_  
(description of property or taxable interest)

TAKE NOTICE that the assessment roll has been adopted by Band Council Resolution dated the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_ and that in respect of the above-noted parcel of land or interest in land the following person(s) is/are liable to pay any taxes levied pursuant to the \_\_\_\_\_ *Property Tax By-law*:

Name(s)

Address(es)

The assessed value of the (classification) land	_____
The assessed value of the (classification) improvements	_____
The assessed value of exempt land	_____
The assessed value of exempt improvements	_____
Total assessed value	_____
Total net taxable value	_____

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

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_.

Tax Administrator

SCHEDULE IV

(section 33)

APPEAL TO ASSESSMENT REVIEW COMMITTEE

PURSUANT TO the provisions of the \_\_\_\_\_ *Property Tax By-law*, I hereby appeal the assessment of the following property:

(description of the property)

On the following grounds:

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

Dated at \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_.

PRINTED NAME OF APPELLANT

APPELLANT'S SIGNATURE

Address to which all notices to appellant are to be sent.

TO: Assessment Review Committee

c/o \_\_\_\_\_  
(office of the head assessor)

SCHEDULE V

(section 38(3))

NOTICE OF HEARING

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

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

RE: \_\_\_\_\_  
(description of property)

TAKE NOTICE that the Assessment Appeal Committee will hear an appeal from a decision of the Assessment Review Committee dated the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_, relating to the above-noted property which hearing shall be held at the hour of \_\_\_\_\_ (a.m./p.m.) on the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

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

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

Chairman  
Assessment Appeal Committee

SCHEDULE VI

(section 39)

REQUEST FOR ATTENDANCE

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

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

\_\_\_\_\_

WHEREAS an appeal has been filed with respect to the assessment of property described as \_\_\_\_\_ (description of property), and whereas it has been made to appear that you may have information to assist the Assessment Appeal Committee.

THIS IS THEREFORE to request you to attend before the Assessment Appeal Committee at \_\_\_\_\_ (location) on the \_\_\_\_ day of \_\_\_\_\_ at \_\_\_\_\_ (a.m./p.m.) to give evidence concerning the said assessment, bringing with you any documents in your possession that may relate to the said assessment.

DATED AT \_\_\_\_\_ this \_\_\_\_ day of \_\_\_\_\_, 19\_\_.

Chairman  
Assessment Appeal Committee

SCHEDULE VII

(section 42)

TAX NOTICE

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

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

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

(description of land or interest in land)

PURSUANT TO the provisions of the \_\_\_\_\_ *Property Tax By-law*, taxes in the amount of \_\_\_\_\_ are hereby levied with respect to the above-noted parcel of land or interest therein, and take notice that said taxes are due and payable forthwith, by cheque payable to the \_\_\_\_\_ Indian Band which may be remitted to \_\_\_\_\_ .

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

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

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

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

Tax Administrator

## SCHEDULE VIII

(section 57)

COSTS PAYABLE BY A TAXPAYER  
ARISING FROM ENFORCEMENT PROCEEDINGS

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

SCHEDULE IX  
(subsection 58(2))

CERTIFICATION OF DEBT OWING BY THE TAXPAYER

PURSUANT TO THE \_\_\_\_\_ BAND PROPERTY  
TAX 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 Property/Interest in the Reserve).

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 on Reserve).

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

Administrator



SCHEDULE X

(section 60)

DEMAND FOR PAYMENT AND NOTICE OF ENFORCEMENT PROCEEDINGS

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

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

RE: \_\_\_\_\_  
(description of property)

The payment date of June 30, 19\_\_\_\_, prescribed by the Notice of Taxes served on you with respect to the above-noted property has now expired. The \_\_\_\_\_ (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 the above-mentioned tax debt within 30 days from the date of this Demand may result in procedures being taken by the Taxation Authority for the enforcement and collection of such debt. Additional costs may accrue to this debt.

The \_\_\_\_\_ Band *Property Tax By-law* contains detailed procedures allowing for the enforcement and collection of a tax debt which is due and owing. These enforcement and collection procedures may affect your property, including 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 \_\_\_\_\_ Band *Property Tax By-law*. A copy of the By-law is available for your review from the Tax Administrator upon request.

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

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

Tax Administrator

SCHEDULE XI  
(sections 61 and 62)  
NOTICE OF DISTRESS

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

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

RE: \_\_\_\_\_  
(description of property)

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

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

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

AND FURTHER TAKE NOTICE that pursuant to section 62(1) of the \_\_\_\_\_ *Band Property Tax By-law*, you must commence legal proceedings in a court of competent jurisdiction to challenge such seizure within 60 (sixty) days from the date of such seizure, or you will be estopped from denying the validity of both the seizure and the sale of such property.

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

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

Tax Administrator

SCHEDULE XII

(section 62)

A NOTICE OF SALE OF GOODS SEIZED BY DISTRESS

TAKE NOTICE THAT a sale by public auction for outstanding taxes owed to the \_\_\_\_\_ (Taxation Authority) will occur on \_\_\_\_\_, 19\_\_ at \_\_\_\_\_ o'clock at \_\_\_\_\_ (Location) on the \_\_\_\_\_ Reserve.

At the above-noted sale, the following goods, seized by Distress pursuant to sections 61 and 62 of the \_\_\_\_\_ Band *Property Tax By-law*, will be sold, with the proceeds of such sale being used to pay the outstanding tax debt:

GENERAL DESCRIPTION OF THE GOODS

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_.

Tax Administrator

SCHEDULE XIII

(subsections 63(1) and 63(3))

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

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

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

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

(description of property)

(interest on reserve)

(description of improvements)

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

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

AND TAKE NOTICE THAT upon the sale and disposition being declared final, you will be required to immediately vacate the property, and any rights or interests which you held in the improvements and to the Reserve land will be transferred in full to the purchaser.

DATED AT \_\_\_\_\_ this \_\_\_\_ day of \_\_\_\_\_, 19\_\_.

Tax Administrator

SCHEDULE XIV  
(subsection 63(10))

CERTIFICATION OF SALE AND  
DISPOSITION OF INTEREST ON RESERVE

RE:

\_\_\_\_\_

(description of interest on reserve)

\_\_\_\_\_

(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-mentioned interest on Reserve, that interest has been disposed of by Public Auction (or Tender) and the above-mentioned improvements have been sold by Public Auction or Tender pursuant to sections 63(5) and 63(6) for Public Tender) and 63(10) of the \_\_\_\_\_ Band *Property Tax By-law*. The following person shall, pursuant to section 63(11) of that By-law, be substituted for the Tax Debtor as the holder/owner of the above-noted interest in the Reserve, including the improvements:

NAME AND ADDRESS OF PURCHASER AT SALE

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

Tax Administrator

SCHEDULE XV

(section 64(1))

NOTICE OF CANCELLATION OF INTEREST IN THE RESERVE

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

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

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

(description of property)

\_\_\_\_\_  
(interest on reserve)

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

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

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

Tax Administrator

SCHEDULE XVI

(section 64)

CERTIFICATION OF CANCELLATION OF *INTEREST IN THE RESERVE*

RE:

\_\_\_\_\_

(description of property)

\_\_\_\_\_

(interest on reserve)

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

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

Tax Administrator

SCHEDULE XVII

(section 65(2))

NOTICE OF FORFEITURE

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

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

RE: \_\_\_\_\_  
(description of property)

\_\_\_\_\_  
(interest in the reserve)

TAKE NOTICE THAT taxes imposed by the \_\_\_\_\_ Band's *Property Tax By-law* for the above-noted property in the year(s) \_\_\_\_\_, \_\_\_\_\_, have been outstanding for two (2) years and pursuant to section \_\_\_\_\_, 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 the Reserve will vest in the Band clear of all charges except those rights of way, easements or other such third party interests which attach to that Reserve land.

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

- (i) includes all taxes then due and payable, and
- (ii) is made before forfeiture occurs under this section.

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

Tax Administrator



SCHEDULE XVIII

(subsection 65(7))

CERTIFICATION OF FORFEITURE

RE:

\_\_\_\_\_

(description of property)

\_\_\_\_\_

(interest on reserve)

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 the \_\_\_\_\_ Reserve, such interest has been forfeited to the \_\_\_\_\_ Band pursuant to sections \_\_\_\_\_ and \_\_\_\_\_ of the Band *Property Tax By-law*.

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

Tax Administrator

SCHEDULE XIX

(section 67)

NOTICE OF DISCONTINUANCE OF SERVICES

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

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

RE: \_\_\_\_\_  
(description of property)

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

LIST SERVICES TO BE DISCONTINUED

AND FURTHER TAKE NOTICE THAT you may attend a meeting of the Band Council scheduled for \_\_\_\_\_, 19\_\_ at \_\_\_\_ o'clock, at \_\_\_\_\_ (place), (within the 30 days set out above) and show cause as to why the services should not be discontinued.

DATED AT \_\_\_\_\_ this \_\_\_\_ day of \_\_\_\_\_, 19\_\_.

Tax Administrator

SCHEDULE XX  
(paragraph 69(1)(c))  
NOTICE OF HEARING

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

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

RE: \_\_\_\_\_  
(specify proposed service or local improvement charge)

TAKE NOTICE that the Council of the Band shall hold a public meeting at \_\_\_\_\_ (give location) on the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_, to consider representations from affected ratepayers with respect to the above-noted proposed service/local improvement charge.

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

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

Chief and Council





**[SHUSWAP INDIAN BAND  
1998 RATES BY-LAW]**

[Approved by Minister on June 9, 1998]

SCHEDULE "A"

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

Class of Property	Tax Rate
1. Residential	11.43206
2. Utility	51.10130
3. Unmanaged Forest	0.000000
4. Major Industry	0.000000
5. Light Industry	40.01220
6. Business/Other	26.29373
7. Managed Forest	0.000000
8. Recreational/Non Profit	0.000000
9. Farm	0.000000

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 9, 1992;

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

1. This by-law may be cited for all purposes as the *Shuswap Indian Band 1998 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 1998 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 14th day of May, 1998.

A Quorum for this Band consists of 2 Council Members.

[Paul Sam]

Chief

[Alice Sam]

Councillor

[Rosalita Pascal]

Councillor

**SHUSWAP INDIAN BAND  
EXPENDITURE BY-LAW**

1998 Taxation Year

Property Tax Budget

SCHEDULE "A"

REVENUE:

Taxation Revenue	\$ 127,500.00
Interest/Penalties	\$ <u>500.00</u>
Total Tax Related Revenue	\$ 128,000.00

EXPENDITURES:

Regional District General	\$ 9,000.00
B.C.A.A. Assessment Authority	\$ 1,500.00
Legal/Consultants	\$ 5,000.00
Building Administration	\$ 5,000.00
Surveyor of Taxes	\$ 33,000.00
Travel/Conference	\$ 5,000.00
Sewer Capital - Reserve Fund	\$ 5,000.00
Development Cost - Reserve Fund	\$ 10,500.00
Home Owner Grants (Est.)	\$ 3,000.00
Bad Debt - CPR	\$ 40,000.00
Bad Debt - BC Hydro	\$ <u>11,000.00</u>
Total Expenditures	\$ 128,000.00



**SKEETCHESTN INDIAN BAND**  
**ANNUAL TAX RATES BY-LAW NO. 6, 1998**

[Approved by Minister on June 9, 1998]

WHEREAS pursuant to section 11 of the *SKEETCHESTN Indian Band Property Taxation By-law*, it is necessary for Band Council during each taxation year to enact a by-law imposing the tax rate for each separate property class within each reserve.

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

1. Schedules I, II, III, IV, V and VI annexed hereto are hereby declared an integral part of this by-law.

2. Council hereby establishes in Schedule "I" to this by-law classes of property for the purposes of imposing property taxes and in Schedule "I" defines the types or uses of land or improvements, or both, to be included in each property class.

3. Taxes shall be levied by applying the rate of tax against each \$1,000 of assessed value of the land and improvements as determined in accordance with section 11 of the *SKEETCHESTN Indian Band Property Taxation By-law*.

4.(1) The actual value of the following land and improvements shall be determined using, and in accordance with, the rates prescribed in Schedules "II", "III", "IV" and "V":

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

(b) the track in place of a railway corporation, whether the track is on a highway, or on a privately held, owned or occupied right of way or other interest in reserve, or elsewhere on reserve;

(c) the pipe lines of a pipe line corporation for the transportation of petroleum, petroleum products, or natural gas, including valves, cleanouts, fastenings, and appurtenances located on the right of way, including pumping equipment, compressor equipment, storage tanks and buildings;

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

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

(2) For the purposes of this section, telecommunications does not include cable television.

(3) For the purposes of paragraphs (1) (d) and (e) “right-of-way” means land and improvements that a corporation is entitled to use for the operation of those things referred to in paragraphs (1) (a), (b) or (c) that are to be valued under this section, but “right-of-way” does not include land and improvements of which the corporation is not an interest holder.

(4) For the purpose of applying subsection (1) (b), the track in place of a railway corporation is inclusive of all structures, erections and things, other than such buildings, bridges, trestles, viaducts, overpasses and similar things, coal bunkers, corrals, stand pipes, fuel oil storage tanks, oil fueling equipment, water tanks, station houses, engine houses, roundhouses, turntables, docks, wharves, freight sheds, weigh scales, repair and cleaning shops and equipment, boiler houses, offices, sand towers and equipment, pavement, platforms, yard fencing and lighting, powerhouses, transmission stations or substations, and the separate equipment for each of them, as are necessary for the operation of the railway.

(5) For the purpose of section 11 of the *SKEETCHESTN Indian Band Property Taxation By-law* there are hereby established, imposed and levied for the taxation year 1997 the following tax rates, namely for each separate property class within each named reserve the tax rate set out in column 3 of Schedule VI beside the property class set out in column 2 of Schedule VI.

(6) This by-law may be cited for all purposes as the *Annual Tax Rates By-law No. 6, 1998*.

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

APPROVED AND PASSED at a duly convened meeting of the Band Council of the SKEETCHESTN Indian Band held at the SKEETCHESTN Indian Band Administration Office, SKEETCHESTN Indian Reserve, British Columbia, this 19th day of May, 1998.

[Ronald Ignace]  
\_\_\_\_\_  
Chief Ronald Ignace

\_\_\_\_\_  
Councillor Marlene Peters

[Tom Hewitt]  
\_\_\_\_\_  
Councillor Tom Hewitt

[Terry Deneault]  
\_\_\_\_\_  
Councillor Terry Deneault

[Edward Jules]  
\_\_\_\_\_  
Councillor Edward Jules

## SCHEDULE "I"

## Classes of Property

*Class 1 - Residential*

1. Class 1 property shall include only:
  - (a) land or improvements, or both, used for residential purposes, including single family residences, duplexes, multi-family residences, apartments, condominiums, manufactured homes, nursing homes, rest homes, summer and seasonal dwellings, bunkhouses, cookhouses and ancillary improvements compatible with and used in conjunction with any of the above, but not including:
    - (i) hotels or motels other than the portion of the hotel or motel building occupied by an interest holder as his residence; and
    - (ii) land or improvements or both in which the Crown in Right of Canada or the Province of British Columbia has an interest or by an agent of either and are used for the purposes of:
      - (A) a penitentiary or correctional centre;
      - (B) a mental health facility as defined in the *Mental Health Act* of the Province of British Columbia; or
      - (C) a hospital for the care of the mentally or physically handicapped.
  - (b) improvements on land classified as a farm and used in conjunction with the farm operation, including the farm residence and outbuildings; and
  - (c) land having no present use and which is neither specifically zoned nor held for business, commercial, forestry or industrial purposes.

*Class 2 - Utilities*

2. Class 2 property shall include only land or improvements, or both, used or held for the purposes of, or for purposes ancillary to, the business of:
  - (a) transportation by railway;
  - (b) transportation, transmission or distribution by pipe line;
  - (c) communication by telegraph or telephone, including transmission of messages by means of electric current or signals for compensation;
  - (d) generation, transmission or distribution of electricity; or
  - (e) receiving, transmission and distribution of closed circuit television;

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

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

*Class 3 - Unmanaged Forest Land*

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

*Class 4 - Major Industry*

4. Class 4 property shall include only property referred to in section 26.1(2) of this by-law, that is to say:

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

*Class 5 - Light Industry*

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

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

*Class 6 - Business and Other*

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

*Class 7 - Managed Forest Land*

7. Class 7 property shall include only land for which the highest and best

use is managed forest land.

*Class 8 - Recreational Property/Non-Profit Organization*

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

- (a) that part of any land or improvement, or both, used to provide overnight sleeping accommodation, including hotels, motels, trailer parks, recreational vehicle parks, campgrounds and resorts where, during one or more off season periods that in total include 150 days a year or more;
  - (i) the accommodation is closed; or
  - (ii) at least 1/2 of the gross rental income from the accommodation is derived from rent paid by tenants residing in the accommodation for periods comprising 28 consecutive days or more.
- (b) land, but not improvements on that land, used solely as an outdoor recreational facility for the following activities or uses:
  - (i) golf;
  - (ii) skiing;
  - (iii) tennis;
  - (iv) ball games of any kind;
  - (v) lawn bowling;
  - (vi) public swimming pool;
  - (vii) motor car racing;
  - (viii) trap shooting;
  - (ix) archery;
  - (x) ice skating;
  - (xi) waterslides;
  - (xii) museums;
  - (xiii) amusement parks;
  - (xiv) horse racing;
  - (xv) rifle shooting;
  - (xvi) pistol shooting;
  - (xvii) horse back riding;
  - (xviii) roller skating;
  - (xix) marinas;
  - (xx) parks and gardens open to the public.
- (c) that part of any land an improvements used or set aside for use as a place of public worship or as a meeting hall for a non-profit fraternal or cultural organization of persons of either or both sexes, together with the facilities necessarily incidental to that use, for at least 150 days in the year ending

on June 30, of the calendar year preceding the calendar year for which the assessment roll is being prepared, not counting any day in which the land and improvements so used or set aside are also used for:

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

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

*Class 9 - Farm*

9. Class 9 property shall include only land for which the highest and best use is farming or agricultural use.

10. Where a property falls into two or more prescribed classes the assessor shall determine the share of the actual value of the property attributable to each class and assess the property according to the proportion each share constitutes of the total actual value.

## SCHEDULE "II"

## Railway &amp; Pipe Line Corporation Valuation

*Railway Corporations Track in Place*

3.(1) In this section a reference to:

- (a) "Class 1 track" means track in place comprising a trackage system that carries an annual gross tonnage of 25 million ton or more;
- (b) "Class 2 track" means track in place comprising a trackage system that carries an annual gross tonnage of 15 million tons but under 25 million tons;
- (c) "Class 3 track" means track in place comprising a trackage system that carries an annual gross tonnage of 5 million tons but under 15 million tons;
- (d) "Class 4 track" means:
  - (i) track in place comprising a trackage system that carries an annual gross tonnage of 500,000 tons but under 5 million gross tons; or
  - (ii) track in place of a siding, spur or wye not classed as Class 5 track;
- (e) "Class 5 track" means:
  - (i) track in place comprising a trackage system of any gauge that carries an annual gross tonnage of under 500,000 tons; or
  - (ii) track in place of a siding, spur or wye associated with a trackage system that carries an annual gross tonnage of under 500,000 tons; or
  - (iii) track in place of a siding, spur or wye which is not in use on September 30 in the year preceding the year for which the assessment roll or revised assessment roll is prepared, was unused for the immediately preceding year, and is not usable in any other trackage system; and
- (f) "Class 6 track" means track in place comprising a trackage system where the gauge of the track is not more than 90% of that which is standard for trackage systems in Classes 1 to 4.

(2) The actual value of the track in place of a railway corporation shall be determined using the following rates:

- (a) for Class 1 track, \$134,600 for each kilometre of track in place;
- (b) for Class 2 track, \$111,100 for each kilometre of track in place;

- (c) for Class 3 track, \$75,300 for each kilometre of track in place;
- (d) for Class 4 track, \$65,700 for each kilometre of track in place;
- (e) for Class 5 track, \$12,700 for each kilometre of track in place; and
- (f) for Class 6 track, \$51,700 for each kilometre of track in place.

*Pipe Line Corporations, Pipe Lines*

4. The actual value of pipe lines referred to in section 27(1) (c) of this by-law shall, except where section 5 of this Schedule applies, be determined by applying the rates set out in Schedule below.

*Pipe Line Corporations, Special Classes*

5.(1) Where, in respect of a pipe line referred to in section 27(1) (c) of this by-law, the pipe line would, if valued under section 26 of this by-law and in that reference to section 27 of this by-law, have no value, the actual value of the pipe line shall be determined using a rate of zero.

(2) Where operations of a pipe line have been suspended for a period of one year or more, 10% of the rate set out in the Table below in this Schedule for the pipe size shall be used.

(3) Where a pipe line is placed directly on the ground and, except for extraordinary stream or ravine crossings, is without man-made foundations to this by-law, it shall be valued at 50% of the rate set out in the Table below in this Schedule if:

- (a) the length of that section of the pipe line is 20 km or over; and
- (b) the diameter of the pipe, throughout the section, is not more than 168 mm.



TABLE

Outside diameter of Pipe in millimetres	Rate per kilometre
under 76	\$ 14,800
76 or more and under 88	\$ 15,900
88 or more and under 114	\$ 19,100
114 or more and under 141	\$ 28,600
141 or more and under 168	\$ 30,700
168 or more and under 219	\$ 25,000
219 or more and under 273	\$ 45,600
273 or more and under 323	\$ 71,000
323 or more and under 355	\$ 108,100
355 or more and under 406	\$ 118,700
406 or more and under 457	\$ 162,200
457 or more and under 508	\$ 236,400
508 or more and under 558	\$ 242,700
558 or more and under 609	\$ 262,900
609 or more and under 660	\$ 337,100
660 or more and under 711	\$ 357,200
711 or more and under 762	\$ 383,700
762 or more and under 863	\$ 403,900
863 or more and under 914	\$ 453,700
914 or more and under 965	\$ 480,200
965 or more and under 1016	\$ 567,100
1016 or more and under 1066	\$ 651,900
1066 or more and under 1219	\$ 711,300
1219 or more and under 1422	\$ 872,400
1422 and more	\$ 1,011,200

SCHEDULE “III”

Railway, Pipe Line & Electric Power Corporation  
Rights of Way Valuation

*Interpretation*

1. In this Schedule “gathering pipe lines” means pipe lines for the transportation of:

- (a) natural gas from the final point of well-head preparation to the intake-valve at the scrubbing processing or refining plant; or
- (b) petroleum or petroleum products from the delivery-valve to the intake-valve at the refining, processing or storage facilities which precede transfer of the oil to a transportation pipe line.

*Determination of Value*

3. The actual value of the rights of way for the items listed in Column 1 shall be determined using the rates set out opposite them in Column 2:

Column 1	Column 2
For track in place of a railway corporation	\$ 2,410 per acre
For pipe lines of a pipe line corporation other than gathering pipe lines	\$ 980 per acre
Gathering pipe lines of a pipe line corporation	\$ 136 per acre
Transmission lines of electrical power corporation	\$ 980 per acre
Fibre optics cables of a telephone or telegraph corporation	\$ 980 per acre

## SCHEDULE "IV"

## Electrical Power Corporations Valuation

*Interpretation*

## 1. In this Schedule:

"circuit kilometre" means one kilometre of electrical transmission or distribution circuitry including all necessary conductors, insulators and supporting structures required to provide a complete circuit or double circuit,

"distribution line" means the overhead and underground portion of an electrical power corporation's power line system which carries electric power from the distribution substation to those customers served at the secondary voltage of up to 347/600 volts or at a primary voltage of up to 19.9/34.5 kv,

"transmission line" means all portions of an electrical power corporation's power line system other than distribution lines.

*Electrical Power Distribution - Line Classification*

## 3.(1) In this section a reference to:

- (a) "Class 1 electric power distribution lines" means the distribution lines of an electrical power corporation in a municipality that has a population, as of the 1981 Census of Canada, of 30,000 persons or greater, and has a parcel density of not less than 0.5 per acre;
- (b) "Class 2 electric power distribution lines" means the distribution lines of an electrical power corporation in a municipality, other than those referred to in Class 1;
- (c) "Class 3 electric power distribution lines" means the distribution lines of an electrical power corporation outside a municipality; and
- (d) "Class 4 electric power distribution lines" means the additional conductors, insulators and supporting structures which have been installed on the towers or poles of a previously constructed line.

(2) Subject to section 5 of this Schedule, the actual value of electrical power distribution lines of an electric power corporation shall be determined using the following rates:

- (a) Class 1, \$26,587 per circuit kilometre;
- (b) Class 2, \$19,196 per circuit kilometre;
- (c) Class 3, \$14,125 per circuit kilometre; and
- (d) Class 4, \$4,867 per circuit kilometre.

*Electrical Power Transmission - Line Classification*

4.(1) In this section a reference to:

- (a) “Class 1” means an electrical transmission line rated at 69 kilovolts or less;
- (b) “Class 2” means an electrical transmission line utilizing wood or concrete poles and rated from 132 to 138 kilovolts;
- (c) “Class 3” means an electrical transmission line with a rating of 230 kilovolts and having heavy duty double circuits and metal poles;
- (d) “Class 4” means an electrical transmission line with a rating of 230 kilovolts and having double circuits and metal poles;
- (e) “Class 5” means an electrical transmission line with a rating of 230 kilovolts and having heavy duty double circuits and metal towers;
- (f) “Class 6” means an electrical transmission line with a rating of 230 kilovolts and having double circuits and metal towers;
- (g) “Class 7” means an electrical transmission line with a rating of 230 kilovolts and having wood or concrete poles;
- (h) “Class 8” means an electrical transmission line with ratings from 287 to 360 kilovolts having a single circuit and wood or concrete poles;
- (i) “Class 9” means an electrical transmission line with ratings from 230 to 360 kilovolts having a single circuit and metal towers;
- (j) “Class 10” means an electrical transmission line with a rating of 500 kilovolts having metal towers;
- (k) “Class 11” means submarine electrical transmission line with a rating of 500 kilovolts A.C.;
- (l) “Class 12” means submarine electrical transmission line with a rating of 230 kilovolts D.C.; and
- (m) “Class 13” means submarine electrical transmission line with a rating from 132 kilovolts to 138 kilovolts A.C.

(2) Subject to section 5 of this Schedule, the actual value of electrical power transmission lines of an electric power corporation shall be determined using the following rates:

- (a) Class 1, \$31,971 per circuit kilometres;
- (b) Class 2, \$40,460 per circuit kilometres;

- (c) Class 3, \$798,488 per circuit kilometres;
- (d) Class 4, \$453,356 per circuit kilometres;
- (e) Class 5, \$477,568 per circuit kilometres;
- (f) Class 6, \$351,803 per circuit kilometres;
- (g) Class 7, \$59,587 per circuit kilometres;
- (h) Class 8, \$70,166 per circuit kilometres;
- (i) Class 9, \$212,560 per circuit kilometres;
- (j) Class 10, \$280,359 per circuit kilometres;
- (k) Class 11, \$6,887,564 per circuit kilometres;
- (l) Class 12, \$168,544 per circuit kilometres; and
- (m) Class 13, \$526,455 per circuit kilometres.

*Electrical Power Corporation - Special Cases*

5. Where, in respect to an electrical power transmission line or an electrical power distribution line which remains in place but for any reason has not been utilized for a period of one year or more, the actual value shall be determined by applying 10% of the rate prescribed for its class.

SCHEDULE “V”  
Telephone and Telegraph  
Corporation Valuation

*Interpretation*

1. The following definitions apply herein:

“access line” means an individual capacity line circuit including associated cables, towers, poles and wires directly connecting a subscriber with a central telephone office;

“fibre optics cable” means the portion of a fibre optics system between a transmitting and receiving unit and the next transmitting and receiving unit in that system, but does not include an access line;

“fibre optics system” means a system of cables together with the lines, towers, poles and wires associated with those cables used for communications by means of light guide, optical wave guide or other fibre optic technology; and

“September 30” means September 30 in the year preceding the year for which the assessment roll or revised assessment roll is completed.

*Telephone Corporation Pole Lines, Etc.*

3. The actual value of the pole lines, cables, towers, poles and wires of a telephone corporation shall be determined using the rate of \$373 per access line.

*Fibre Optics Cable*

4.(1) In this section:

- (a) “Class 1 fibre optics cable” means a cable for which less than 25% of the capital expenditure to complete the cable has been expended by September 30;
- (b) “Class 2 fibre optics cable” means a cable for which 25 to 49% of the capital expenditure to complete the cable has been expended by September 30;
- (c) “Class 3 fibre optics cable” means a cable for which 50 to 74% of the capital expenditure to complete the cable has been expended by September 30;
- (d) “Class 4 fibre optics cable” means a cable for which 75 to 99% of the capital expenditure to complete the cable has been expended by September 30; and
- (e) “Class 5 fibre optics cable” means a complete fibre optics cable on September 30.

(2) The actual value of a fibre optics cable shall be determined using the following rates:

- (a) For “Class 1 fibre optics cable”
  - (i) \$15,200 per kilometre if:
    - (A) the cable is encased in a conduit;
    - (B) the average depth of the conduit in the system is more than 3 feet; and
    - (C) 80% or more of the cable is installed below ground level.
  - (ii) \$2,550 per kilometre if the cable:
    - (A) is not encased in a conduit; and
    - (B) is installed below ground level at an average depth in the system less than 5 feet.
  - (iii) \$1,650 per kilometre if 80% or more of the cable is installed at or above ground level; and
  - (iv) \$8,450 per kilometre, in any other case.
- (b) For “Class 2 fibre optics cable”
  - (i) \$4,050 per kilometre if:
    - (A) the cable is encased in a conduit;
    - (B) the average depth of the conduit in the system is more than 3 feet; and
    - (C) 80% or more of the cable is installed below ground level.
  - (ii) \$7,550 per kilometre if the cable:
    - (A) is not encased in a conduit; and
    - (B) is installed below ground level at an average depth in the system less than 5 feet.
  - (iii) \$4,900 per kilometre if 80% or more of the cable is installed at or above ground level; and
  - (iv) \$24,950 per kilometre, in any other case.
- (c) For “Class 3 fibre optics cable”
  - (i) \$75,500 per kilometre if:
    - (A) the cable is encased in a conduit;

- (B) the average depth of the conduit in the system is more than 3 feet; and
    - (C) 80% or more of the cable is installed below ground level.
  - (ii) \$12,650 per kilometre if the cable:
    - (A) is not encased in a conduit; and
    - (B) is installed below ground level at an average depth in the system less than 5 feet.
  - (iii) \$8,200 per kilometre if 80% or more of the cable is installed at or above ground level; and
  - (iv) \$41,850 per kilometre, in any other case.
- (d) For “Class 4 fibre optics cable”
  - (i) \$106,000 per kilometre if:
    - (A) the cable is encased in a conduit;
    - (B) the average depth of the conduit in the system is more than 3 feet; and
    - (C) 80% or more of the cable is installed below ground level.
  - (ii) \$17,750 per kilometre if the cable:
    - (A) is not encased in a conduit; and
    - (B) is installed below ground level at an average depth in the system less than 5 feet.
  - (iii) \$11,500 per kilometre if 80% or more of the cable is installed at or above ground level; and
  - (iv) \$58,750 per kilometre, in any other case.
- (e) For “Class 5 fibre optics cable”
  - (i) \$121,750 per kilometre if:
    - (A) the cable is encased in a conduit;
    - (B) the average depth of the conduit in the system is more than 3 feet; and
    - (C) 80% or more of the cable is installed below ground level.
  - (ii) \$20,400 per kilometre if the cable:
    - (A) is not encased in a conduit; and
    - (B) is installed below ground level at an average depth in the system less than 5 feet.



- (iii) \$13,200 per kilometre if 80% or more of the cable is installed at or above ground level; and
- (iv) \$67,500 per kilometre, in any other case.

*Telegraph Corporations, Pole Lines, Etc.*

5. The actual value of the pole lines, cables, towers, poles and wires of a telegraph corporation, which are not fibre optics cables shall be determined at the rate of \$1,500 per kilometre.

*Telecommunications Corporation, Metallic Cable*

6. The actual value of the metallic cable of a telecommunications corporation shall be determined using the following rates:

- (a) \$32,950 per kilometre, for cable below ground; and
- (b) \$19,000 per kilometre, for submarine cable.

*Rate for Abandoned Telecommunications Cable*

7. Despite sections 4 and 6, the rate used to determine the actual value of a fibre optic or metallic cable of a telecommunications corporation referred to in section 27(1) (a) of this by-law shall be reduced to zero if:

- (a) a senior executive of the corporation gives the assessor a letter certifying that the cable has not been used by the corporation for at least one year; and
- (b) the actual value of the cable, as a telecommunications cable, would be zero, if that value were determined under section 26 of this by-law instead of section 27.

SCHEDULE “VI”

Column 1 Named Reserves	Column 2 Property Classes	Column 3 Tax Rate for the Taxation Year 1998
Skeetchestn Indian Reserve No. 0	1. Residential	Land and Improvements 7.5312
		Improvements Only 0.0000
	2. Utilities	Land and Improvements 25.8983
		Improvements Only 0.0000
	9. Farm	Land and Improvements 9.3131
		Improvements Only 0.0000

**SKEETCHESTN INDIAN BAND  
FINANCIAL MANAGEMENT BY-LAW  
NO. 1985-2 (REVISED 1996)**

[Approved by Minister on August 5, 1997]

WHEREAS the name of the Skeetchestn Indian Band was changed from the Deadmans Creek Band of Indians by order of the Minister of Indian Affairs Canada on May 29, 1986, and;

WHEREAS the Chief and Council of the Skeetchestn Indian Band is empowered under Section 83 (1) (b) of the *Indian Act*, R.S., c.I-6, 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 Skeetchestn Indian Band are desirous to amend this by-law to better manage Band finances;

NOW THEREFORE BE IT RESOLVED that the *Skeetchestn Indian Band Financial Management By-law No. 1985-2* is hereby repealed and replaced by the following:

**1. SHORT TITLE**

This by-law shall be known as the *Financial Management By-law 1985-2 (Revised 1996)*.

**2. DEFINITIONS**

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

“Audit Committee” means a committee appointed by Band Council Resolution for the purposes of reviewing expenditures of the Band in accordance with procedures set out in this by-law.

“Band” means the Skeetchestn Band of Indians 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 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 Skeetchestn Band of Indians duly elected by means of the custom of the Band as approved by the Minister of Indian and Northern Affairs Canada on May 29th, 1986.
- “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 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, includes grants, contributions, loans, earnings from Band business enterprises, tax revenue or any other monies that are managed by Band Council on behalf of the Band members, but excludes funds from the consolidated revenue fund which is regulated by the Indian Band Revenue Monies regulations.
- “Band Member” means any person who is registered by the Department of Indian and Northern Affairs as a member of the Skeetchestn Band of Indians. Collectively this may be called Band Membership.
- “Budget 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 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.
- “Chief” means the Chief of the Skeetchestn Band of Indians elected by means of the custom of the Band as approved by the Minister of Indian and Northern Affairs Canada on May 29th, 1986.
- “Councillor” means a Councillor of the Skeetchestn Band of Indians elected by means of the custom of the Band as approved by the Minister of Indian and Northern Affairs Canada on May 29th, 1986.
- “Controller” means a person appointed by Band Council Resolution to review and control Band expenditures. It also can include an assistant controller

appointed by Band Council Resolution. The controller, or assistant controller, is a member of the Audit and Budget Committees.

“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.

“Program Manager” means a person who has been appointed by Band Council Resolution 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, by means of Band Council Resolution, include persons designated to operate a Band business enterprise.

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

### **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) 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 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 of time;

- e) Permitting access by all Band Members under the supervision of Band Council, or its designate, at reasonable times during working hours, to the Minutes of Council and General Band meetings, by-laws, Band Council Resolutions, budget, monthly financial statements and audit reports;
  - f) 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 are not removed from the Band Administration Office without the authority of Band Council;
  - g) Setting policies and procedures of the Band to safeguard the resources of the Band and maximize the well-being of the Band Members;
  - h) Ensuring that all investments in financial instruments are made in accordance with the Financial Institutions Act; and
  - i) 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 April 1 of each year. Any mid year adjustments to annual budget shall be presented by means of a written report before December 15 of the fiscal year. This shall be done by:
    - i) delivering it to each household on the reserve;
    - ii) posting it in two conspicuous places on the reserve, one of which shall be in the Band Administration Office; and
    - iii) mailing it to all off-reserve adult Band members (when addresses are known).
- 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 expenditures. 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 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.

## **5. ADMINISTRATOR'S RESPONSIBILITIES**

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

- 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 drop 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 balance sheet and a statement of receipts and disbursements;
- 5.8 Preparing and presenting 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; and
- f) A monthly cashflow 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.

## 6. ACCOUNTING SYSTEMS

- 6.1 The Band Administrator, or his 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 designate, shall prepare a monthly bank reconciliation upon receipt of the bank statement and cancelled cheques.
- 6.3 The Band Administrator, or his 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.

- 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 at the Band Administration Office must have a receipt issued in the correct amount to the payor. 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 immediately with a stamp 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 funds may be made by Band Council, if and only if, the following conditions have been met:
  - a) The expenditures are for local services, Band business enterprises or capital projects for the Band;
  - b) Council has, by a duly recorded Band Council Resolution, authorized the expenditures;
  - c) Necessary funds to pay for such expenditures are budgeted for or have been authorized by Band Council Resolution; and
  - d) Funds for the expenditures are actually under the control of the Band, or may be reasonably anticipated to be received within the fiscal year.
- 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) Program Managers	\$2,000.00
b) Band Administrator	\$5,000.00
- 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 programs:

- |                       |             |
|-----------------------|-------------|
| a) Program Managers   | \$5,000.00  |
| b) Band Administrator | \$30,000.00 |

- 8.4 Purchase orders and work orders which meet the conditions of section 8.1 of this by-law.
- 8.5 Prior to a person being designated as set out in sections 8.2 or 8.3, the Band Council shall ensure that the employee is bonded to a minimum of \$30,000.00 for managers and \$50,000.00 for the Band Administrator. A person who cannot be bonded will not have signing authority of purchase orders or work orders.

## 9. CHEQUES AND PROCEDURES

- 9.1 All payments, except petty cash pursuant to section 11, are to be made by prenumbered cheques. These are to be issued 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 fire-proof safe.
- 9.2 Band council shall, by Band Council Resolution, authorize four people as signing authorities, any two of whom shall sign all cheques issued in the name of the Band or drawn on the Band's accounts. Three of the signing authorities must be a member of Band Council and the fourth may be a member of staff as appointed by Band Council Resolution. Each person must be bonded to a minimum of \$75,000.00 or the maximum bonding available to these amounts. A person who cannot be bonded will not have signing authority.
- 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 work space or attending financial matters.

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

## **10. COMMITTEES**

### **10.1 BUDGET COMMITTEE**

The Budget Committee shall consist of one, or more, members(s) of Band Council, the Band Administrator Controller and one other person appointed by Band Council Resolution. The Committee shall:

- 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 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, 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, if required by Band Council Resolution, keep them at the Band Administration Office and make them available to Band Council upon request; and
- d) The Budget Committee may be called upon by Council from time to time to review any financial matters, policies and procedures of the Band. Terms of reference for this review will be established by Band Council Resolution.

### **10.2 AUDIT COMMITTEE**

The Audit Committee shall consist of one Councillor and one Band employee and Controller, or his designate, who have no financial signing authority for cheques, vouchers, purchases or financial procedures, and any two other person(s) Band Council may appoint. The committee shall:

- a) Have two members, including one councillor, present to constitute a quorum;
- b) Be appointed by Band Council Resolution annually on or before January 20 of each year;

- c) Pre-audit all accounts payables and must recommend to Band Council payments of monthly accounts;
- d) Report and make recommendations of accounts weekly, prior to the approval of payables by Band Council. This report and recommendations may only be made at a duly convened Band Council meeting;
- e) If required by Band Council Resolution, keep minutes of their meetings which shall be submitted weekly to Band Council;
- f) Attend, at the request of Council, to examine or audit various accounts. The Terms of References for this examination or audit function shall be established by Band Council Resolution; and
- g) Review matters with the Auditor including management letters, internal contracts and financial statements before approval by the Band Council.

## **11. PETTY CASH**

- 11.1 The Band Council may, by Band Council Resolution, establish and maintain a petty cash fund to a maximum of \$200.00 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 (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 totalling over \$60,000.00, the Band Council shall require three bids from three 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 are not forthcoming by tender closing dates, bids received by that date will be considered.

12.2 Contracts and tenders, set out in section 12 (a), may be only accepted by Band Council Resolution. All terms of contracts and tenders are to be determined by Band Council Resolution.

### **13. TRAVEL**

Rates of travel expenses and conditions of reimbursement shall be determined annually by the Band Council upon recommendation by the Budget Committee. If there are no recommendations, the previous years rates shall prevail. Travel expenses shall be approved by Band Council Resolution in advance of payment.

### **14. PAY OR CONTRACT ADVANCES**

No advances of wages or employment on 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 Band Council Resolution.

### **15. INVENTORIES**

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

### **16. PROCEDURES FOR LOANS, BORROWING POWERS AND DEBTS**

16.1 The Band Council is prohibited from making loans to any member of Council, or any individual or group of individuals, from monies designated for the use and benefit of the Band.

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 and must follow the procedures as set out in sections 16.3(b) i), ii) and iii).

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 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. 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 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 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.

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 \$1,000.00, 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 \$1,000.00 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 with 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 12% per year.

- 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 collection action, the Band Council shall make reasonable efforts to re-negotiate payment of outstanding debts with the debtor. This re-negotiation must conform with 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 day of each month.

## **17. SPECIAL FUNDS**

The Band Council shall establish and maintain Special Funds to assist with the provision of financial security for Band programs. They are as follows:

- 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 *Capital Sinking 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 (c) and 3.2 of this by-law, will be informed of the use of funds from this account;
  - c) For withdrawals from this fund, in excess of \$500,000.00, the Band Council must receive Band membership approval in the same manner as set out in section 16.3 (b) i), ii), iii) and iv) of this by-law;
  - d) The Band Council will ensure that contributions are made to this fund on an annual basis as part of normal monthly expenditure from Band funds. This annual contribution must be no less than 3% of the total projected annual revenues of the Band as set out in the annual budget projections as set out in section 10.1 (b) of this by-law;
  - e) The fund can only be accessed by Band Council between April 1



and April 15 of each fiscal year. It can only be accessed if:

- i) A balance of \$30,000.00 remains in the account after the withdrawal unless approval by the Band membership is received.

The method of this approval is set out in sections 16.3 (b) i), ii), iii) and iv) of this by-law;

- f) 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; and
- g) This fund will be established and maintained on or before April 1, 1997 and may not be accessed until after April 1, 1998.

17.2 A Program Stabilization Fund shall be established and maintained for the sole purpose of supplementing operational costs when projected revenues for Band administrative, social and educational non-capital programs are anticipated to be lower than projected expenditures. It shall be called the *Band Stabilization 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 (c) and 3.2 of this by-law, will be informed of the use of funds from this account;
- c) For withdrawals from this fund, in excess of \$500,000.00, the Band Council must receive Band membership approval in the same manner as set out in section 16.3 (b), ii), iii) and iv) of this by-law;
- d) This fund can only be accessed by Band Council between April 1 and April 15 of each fiscal year. It can only be accessed if:
  - i) A balance of \$30,000.00 remains in the account after the withdrawal unless approval by the Band is received. The method of this approval is set out in sections 16.3 (b) i), ii), iii) and iv) of this by-law;
- e) The use of this fund by Band Council must be reported to the Band membership in the same manner as set out in sections 3.1 and 3.2 of this by-law;
- f) The Band Council will ensure that contributions are made to this fund on an annual basis as part of normal monthly expenditure

from Band funds. This annual contribution must be no less than 3% of the total projected annual revenues of the Band as set out in the annual budget projections as set out in section 10.1 (b) of this by-law;

- g) Band Council will ensure 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; and
- h) This fund will be established and maintained on or before April 1, 1997 and cannot be accessed until after April 1, 1998.

## **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 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 a quorum of Band Council and by the Band Administrator.

- 18.7 A copy of the audit is to be delivered to each household on Skeetchestn Reserve by July 30th of each year and to any other Band members who request a copy.
- 18.8 A copy of the audit must be permanently kept in the Band Administration Office.

## **19. FISCAL YEAR**

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

## **20. PENALTIES**

Any person interfering with the provisions of this by-law or not complying with the provisions of this by-law be prosecuted under other applicable law 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 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 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 82 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 Skeetchestn Indian Band held on the 16th day of June, 1997.

[Ronald Ignace]  
Chief Ronald Ignace

Councillor Marlene Peters

[Thomas Hewitt]  
Councillor Thomas Hewitt

[Terry Deneault]  
Councillor Terry Deneault

[Edward Jules]  
Councillor Edward Jules

**SLIAMMON FIRST NATION**  
**1998 ANNUAL TAX RATES BY-LAW**

[Approved by Minister on June 18, 1998]

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

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

1. Schedule "A" annexed hereto (in section 2 called the "Schedule") is hereby declared an integral part of this by-law.
2. For the purpose of subsections 18.1 (3) and (4) of the *Sliammon First Nation Property Taxation By-law* there are hereby established, imposed and levied for the taxation year 1997 the following tax rates, namely for each separate property class within each separate taxation district the tax rates set out in column 4 of the Schedule beside the property class set out in column 3 of the Schedule.
3. This by-law may be cited for all purposes as the *1998 Annual Tax Rates By-law*.
4. This by-law shall come into force and effect immediately upon approval by the Minister of Indian Affairs and Northern Development.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Sliammon First Nation held at the Sliammon First Nation Administration Office, Powell River, British Columbia, as of this 5th day of May, 1998.

[Brian Hackett]

Chief

[John Hackett]

Councillor

[Bruce Point]

Councillor

[Sandy Point]

Councillor

[Walter Paul]

Councillor

[Denise Smith]

Councillor

SCHEDULE "A"  
Sliammon Taxation Authority  
Classes of Property

Rate	Class
Class 1 - Residential	8.4212
Class 2 - Utilities	29.5802
Class 3 - Unmanaged Forest Land	26.6997
Class 4 - Major Industry	25.9862
Class 5 - Light Industry	22.9316
Class 6 - Business/Other	20.9316
Class 7 - Managed Forest Land	14.1349
Class 8 - Recreation/Non-Profit	8.7746
Class 9 - Farm Land	9.9049

**SODA CREEK INDIAN BAND**  
**PROPERTY ASSESSMENT AND TAXATION BY-LAW**  
**BY-LAW NO. 1998-TX01**

[Approved by Minister on December 23, 1997]

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

AND WHEREAS the Council of the Soda Creek 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 Soda Creek Indian 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 price which land and improvements might reasonably be expected to bring if held in fee simple off reserve and offered for sale in the open market on the valuation date;

"Assessment Act" means the *Assessment Act*, R.S.B.C., 1996, c.20.

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

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

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

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

"Band or First Nation" means the Soda Creek Indian Band being a band within subsection 2(1) of the *Indian 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 Soda Creek Indian Band (selected according to the custom of the Band or under subsection 2(1) and section 74 of the Act);

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

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

“improvements” (1) means any building, fixture, structure or similar thing constructed, replaced on or in the reserve and, or water over the reserve land, or on or in another improvement, but does not include any of the following things unless that thing is a building or is deemed to be included in this definition by subsection (2):

- (a) production machinery;
- (b) anything intended to be moved as a complete unit in its day to day use;
- (c) furniture and equipment that is not affixed for any purpose other than its own stability and that is easily moved by hand;

(2) Without limiting the definition of “improvements” in subsection (1), the following things are deemed to be included in that definition unless excluded from it in subsection (3):

(a) anything that is an integral part of a building or structure and is intended to serve or enhance the building or structure, including elevators, escalators and systems for power distribution, heating, lighting, ventilation, air conditioning, communications, security and fire protection;

(b) any building or structure that is capable of maintaining a controlled temperature or containing a special atmosphere, including dry kilns, steam chests, greenhouses and cooling towers;

(c) any lighting fixture, paving and fencing;

(d) any

(i) piling, retaining walls and bulkheads, and

(ii) water system, storm drainage system and industrial or sanitary sewer system,

the value of which is not included by the assessor in the value of the land;

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

or atmosphere within a dry kiln, steam chest, greenhouse, cooling tower, controlled atmosphere warehouse or cold storage warehouse, and all ventilating and heating equipment used for process purposes in farms as set out in subsection 2(b);

- (d) coolers, freezers or controlled environment cabinets that are
  - (i) of a modular walk-in or reach-in type, and
  - (ii) located within a building or structure, and any associated machinery and controls;
- (e) portable lighting or portable lighting plants;
- (f) those pumps, motors, travelling screens, travelling cranes and hoists, filters chlorinators, skimmer, aerators and similar things that are in water or sewer systems;
- (g) in the case of rail car and truck dumpers, lifts for marine vessels, platforms scales, hoppers, stacker-reclaimers, conveyors, screw conveyors and travelling cranes, their moving parts and all controls related to their moving parts,
- (h) casings for screw conveyors or bucket elevators;
  - (i) those catwalks or tending platforms that are principally mounted on or are supported either by an improvement exempted by the by-law or by production machinery;
- (j) idler arms for conveyors;
- (k) chip or hog blow fines;
- (l) J-bar or tray sorters, excluding any enclosure and associated framing;
- (m) turbines, generators and related controls;
- (n) those surface tows or aerial chairs, gondolas or tramways that are supported by towers, including their cables, sheave assemblies, bull wheels, motors and controls;
- (n. 1) snow making systems except piping or associated structures;
- (o) haul roads within active mine pits;
- (p) subject to paragraph (c), piping in a plant that is within property classified for assessment purposes as Class 4 or 5, other than that portion of piping which supplies or moves:
  - (i) water that is used for drinking, cooking or personal hygiene,
  - (ii) water to the beginning of a plant process for use in that process,

- (iii) materials that are used for fire protection,
  - (iv) fuel or steam that is used for heating or power production,
  - (v) materials to the point where major processing of the materials begins,
  - (vi) industrial or non-industrial waste or
  - (vii) materials that have been refined, manufactured or otherwise processed in the plant and which are not subject to any further refinement, manufacturing or other processing in that plant;
- (q) casings or piping in oil or gas wells;
- (r) electrical distribution equipment and materials, not including the load break switch or circuit breaker referred to in subparagraph (ii), that are located
- (i) within properties classified for assessment purposes as Class 4, 5 or 6, and
  - (ii) between a medium voltage load break switch, or a medium voltage circuit breaker, and production machinery, where “medium voltage” is 601 volts to and including 15 kilovolts and the load break switch or circuit breaker is located, as determined by the current flow, immediately before a distribution transformer that serves the production machinery;
- (s) portable power or generating facilities;
- (t) the following vessels:
- (i) cyclones, dust and particulate collectors or separators, power and recovery boilers, furnaces used in industrial process, rotary dyers, rotary kilns, rotary mixers, compressor tanks, evaporators, heat exchangers, electrolytic cells, electrolytic tanks, stripping or scrubbing vessels or expansion tanks;
  - (ii) those floatation cells, crushers, grinding mills, dewatering filters, primary and secondary leach filters, aeration columns, carbon columns, heavy media separators and floatation columns that are used in the mining industry;
  - (iii) those rotary modulizers, absorption towers, cottrell treaters, humidifying towers, spray towers, glover towers, hot treaters, mist eliminators, melting pots, scrubbers and acidifiers that are used in the smelting industry;
  - (iv) those cat cracker columns, desalters, atmospheric columns, vacuum columns, rectifier columns, fractionator columns, reactors, distillation towers, reformer stacks, asphalt oxidizers, hydrotreater units, reformer

units, platformer units crude units, alkylation units, fluid cat cracker units isomerization units, rerefined oil process units, blending or shipping kettles, oxidation towers, gas or oil separator towers, emulsion treater towers, condensate accumulators, contractor towers reboliers, stills, instrument air receivers, treater pressure filters, treater zeolite softners, water treater towers, coalescers, inlet scrubbers, sour water stripper towers, condensate receivers, sulfreen reactors, converters, reflux accumulators, water wash towers, methanol towers, methanol degassers, methanol strippers, instrument air receivers, dehydrator towers, separator towers, demethanizer towers, refrigerant receivers, refrigerant blowcases and condensers, except colling condensers that are used in the petroleum and gas industry;

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

(vi) those distillation towers, graphite cells, synthesizer towers, cooler vessels, solution treaters, hydrogenerator treaters, rotary pebble mills, prilling towers, degasser eliminators, vacuum dryers, methanator units, extractor units, reboilers, converters, still columns, kettles, untreated chlorate dryers, deaerator systems and steam drums that are used in the chemical industry;

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

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

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

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

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

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

- (a) a dwelling house or premises,
- (b) a business office or premises,
- (c) accommodation for any person other than those referred to in paragraphs (a) or (b),
- (d) shelter for machinery or other equipment, or
- (e) storage, workshop, repair, construction or manufacturing facilities, unless exempted pursuant to section 6;

“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, syndicate, association, company, society or body corporate, government or any agency or political subdivision thereof and the agent or trustee of a person;

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

“prime rate” means, for any particular calendar month, the Chartered Bank’s rate on prime business loans in effect upon the last day of the month as the rate is ascertained and published for the month in the Bank of Canada Review, or if more than one such rate is published for the last day of the month, the average of all such rates or if another day or days are substituted for the last day of the month in the Bank of Canada Review, the rate or the average of all rates published for the day or days substituted for the last day of the month.

“Registrar” means the Lands Administrator for the Soda Creek 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 Soda Creek Indian Reserve #1, and the Deep Creek Indian Reserve #2 as defined in subsection 2(1) of the Act and any land held as a special reserve for the use and benefit of the 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 Chief and 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 Soda Creek Indian Band;

“trustee” means an executor, administrator, guardian, Board of Review, 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 interest in land are liable to service and local improvement charges under Part XVII of this by-law.

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

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

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

## PART V

### LEVY OF TAX

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

**11.(1)** On or before May 15th in each calendar year or as soon thereafter as practicable, Council shall adopt a by-law to impose tax rates on interests in land subject to taxation under this by-law. Taxes levied under this by-law apply to the calendar year in which the levy is first made and are based upon the assessed values of the interest in land and improvements as determined under this by-law.

(2) Council may, by by-law, establish different classes of real property and

establish different tax rates according to the class of real property to be taxed.

(3) Taxes shall be levied by applying the rate of tax against each one thousand (\$1,000) dollars of assessed value of the land and improvements.

**12.** Taxes levied in a taxation notice mailed under section 24 are due and payable on July 2nd of the year in which they are levied.

## PART VI

### INFORMATION FOR ASSESSMENT ROLL

**13.(1)** Every person liable for taxation 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 purpose of valuing particular interests in land in the assessment area as set out in the resolution.

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

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

- (a) the interest in land and all other properties were in the physical condition that they are in on October 31st following the valuation date; and
- (b) the permitted use of the property and all other interests in land were the same as on October 31st 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 *Assessment Act*, R.S.B.C. 1996, c.20, as amended from time to time.

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

(2) The assessor shall determine the actual value of the following, using the equivalent rates which would be applied if the interest in land were held off reserve in the Province of British Columbia:

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

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

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

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

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

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

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

## PART VIII

### THE ASSESSMENT ROLL

**19.** No later than December 31st of each year, the assessor shall complete an assessment roll containing a list of each property that is within the reserves and that are liable to assessment under this by-law and shall contain 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.** The assessment roll is open to inspection in the Soda Creek Indian Band administration office by any person during regular business hours.

**24.** The assessor shall on or before December 31st of each year mail a notice of assessment to every person named in the assessment roll in respect of each interest in land for which that person is liable to taxation or for which grants-in-lieu of taxes may be sought.

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

## PART IX

### SUPPLEMENTARY ASSESSMENT ROLL

**26.(1)** 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 31st of the current taxation year.

(2) An amendment to the assessment roll is not effective until approved by the Board of Review.

**27.** Where the assessment roll is amended, the assessor shall, as soon as practical, mail a supplement assessment notice in the form set out in Schedule III or a form approved by Chief and Council in respect of the supplementary 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 a supplementary assessment notice, in the form set out in Schedule III or a form approved by Chief and Council for the current year.

**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 a supplementary tax notice, adjust the amount of the taxes due on a pro rata basis.

**30.** Where an amendment to the assessment roll for the current year has been made, the tax administrator shall forthwith refund any excess taxes that have been paid, together with interest at the prime rate. 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.

[THE NEXT SECTION IS 32]

## PART X

### APPEALS

**32.(1)** Chief and Council by band council resolution shall appoint a Board of Review consisting of:

- (a) one person who is or was duly qualified to practice law in the Province of British Columbia, or who is or was a Judge of a Provincial, County or Supreme Court in the Province of British Columbia;
- (b) one person who has had experience in the appraisal of real property in the Province of British Columbia;
- (c) one person who is a member of the Soda Creek Indian Band who does not have any direct or indirect financial interest in any real property assessment to which an appeal relates.

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

(3) Each member of the Board of Review 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 Board of Review and each substitute member actually appointed to act, shall be paid for his or her services as a member of the Board of Review, a remuneration equal to the remuneration paid to the members of the Assessment members of the Assessment Appeal Board pursuant to subsection 48(5) of the *British Columbia Assessment Act*, R.S.B.C. 1996, c.20, during their term of office.

(5) A member of the Board of Review 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 Board of Review in respect of:

- (a) the liability to assessment;
- (b) the assessment 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 Board of Review at the address set out in the assessment notice no later than by January 31st for a completed assessment roll and no later than 30 (thirty) days of the mailing of a supplementary assessment notice.

(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 a supplementary assessment notice, the appeal shall be confined to the amendment.

**34.(1)** The Board of Review shall:

- (a) hear all appeals from assessment notices;
- (b) investigate and advise Chief and Council on assessments, assessment classifications and assessment rolls which the Board of Review deems necessary;
- (c) select a Chairperson who shall supervise and direct the work of the Board of Review;
- (d) give the appellants, the assessor and the tax administrator at least ten (10) days written notice of the time and place for the hearing of appeals;
- (e) have custody of all records, documents, evidence and proceedings before the Board of Review;
- (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 Board of Review 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 Board of Review shall:

(a) supervise and direct the work of the Board of Review, and

(b) preside at sittings of the Board of Review.

(c) appoint a Secretary of the Board of Review.

(5) The Secretary of the Board of Review shall:

(a) have the custody and care of all records regulations, documents and orders made by or pertaining to the Board of Review; and

(b) relating to his or her office follow the direction of the Chairperson or the Board of Review.

**35.(1)** The assessor, or his or her designate, shall be a party to all appeal proceedings under this by-law and the Board of Review shall give the assessor ten (10) days written notice of any appeal and a reasonable opportunity to be heard at any appeal proceedings.

(2) The Board of Review 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 Board of Review constitutes a quorum.

(2) Where a quorum of the members of an Board of Review 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 Board of Review at the hearing.

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



**37.** No person shall sit as a member of the Board of Review 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 Board of Review shall hold its first sitting on a day designated by the tax administrator and shall use its best endeavors to complete its sittings not later than June 30 of the year in which the appeal or complaint was made.

(2) The assessor shall deliver the assessment roll and any supplementary to the Board of Review on or before the date upon which the Board of Review commences its sittings.

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

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

(2) A party to any appeal proceedings before the Board of Review may request that a Notice be served by any member of the Board of Review, 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 Board of Review:

(a) the Chairperson of the Board of Review 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 Board of Review, on the time and date set out in the Notice.

**40.(1)** The Board of Review 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 Board of Review may hear an appeal whether the appellant is present or not.

(3) The Board of Review may, after hearing an appeal, postpone consideration thereof and the appellant shall, if required by the Board of Review, 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 Board of Review may order that the costs of a proceeding before the Board of Review 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 Board of Review.

(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)** Upon completion of hearing all appeals, except those adjourned under subsection 41(2), the Board of Review shall submit to Council its decision on each appeal.

(2) Notwithstanding subsection 38(1), the Board of Review 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.

(3) Within fifteen (15) days from the receipt of the decision of the Board of Review, the Chairperson 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 fifteen (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 Board of Review.

(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 create a supplementary assessment roll under subsection (3), the assessor shall do so within fourteen (14) days, and shall return the assessment roll forthwith to the Chief and Council.

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

(8) Forthwith upon receiving an supplementary assessment roll under subsection (6), the Chairperson of the Board of Review shall:

(a) verify that the roll has been amended according to the decisions of the Board of Review 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 Chief and Council.

## PART XI

### TAX NOTICE

**42.**(1) Whereby 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 a supplementary assessment roll being created, the tax administrator shall mail a supplementary 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 mail or caused to be mailed, a tax notice to every person named in the assessment roll no later than May 31st of each taxation year.

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

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

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

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

## PART XII

### DUE DATE AND INTEREST

**46.**(1) Subject to sections 47 and 48, taxes levied in a tax notice mailed under section 42 are due and payable as of July 2nd of the year in which they are first levied at the office of the Soda Creek Indian Band notwithstanding that an appeal under Part X may be pending.

(2) All taxes payable under this by-law are debts due to the Soda Creek Indian

Band 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 Soda Creek Indian Band.

**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 under section 19.

**49.** If all or any portion of taxes remains unpaid on December 31st of the year they are first levied, the unpaid portion shall accrue interest at 1.5 per cent above the Bank of Canada prime rate as it is on the first of each month and shall be compounded annually.

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

### PART XIII

#### PERIODIC PAYMENTS

**51.** Council, with the consent of the locatee where applicable, may declare that the tax, with respect to any interest in land that is leased, be expressed as a percentage of the rent payment and collected with it in accordance with the terms of a lease agreement 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 tax 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 Soda Creek Indian Band 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 tax 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 remains 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 Soda Creek Indian Band shall be deemed to be the purchaser and shall acquire the interest in the land free and clear of all encumbrances or charges.

(8) At any time within six (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 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 Soda Creek Indian Band 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 Soda Creek Indian Band.

(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 by the Soda Creek Indian Band 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 Soda Creek Indian Band 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 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 Soda Creek Indian Band 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 of the Soda Creek Indian Band at a duly convened meeting on the [21] day on [November], 1997 having its administration offices at [Soda Creek RR4, 512, C62], William's Lake, B.C.

[Dorothy Phillips]  
Chief

[Tom Sellars]  
Councillor

\_\_\_\_\_  
Councillor

A Quorum of Council consists of [2] Councillors.

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 Taxation By-law*, and pursuant to the authority vested in me by band council resolution made the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_, I hereby request that you furnish to me, in writing, information concerning the following matters:

- 1.
- 2.
- 3.

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

Yours truly,

\_\_\_\_\_  
Assessor



## SCHEDULE II

(section 17)

## CLASSES OF PROPERTY

*Class 1 - Residential*

1. Class 1 property shall include only:
  - (a) land or improvements, or both, used for residential purposes, including single family residences, duplexes, multi-family residences, apartments, condominiums, manufactured homes, nursing homes, rest homes, summer and seasonal dwellings, bunkhouses, cookhouses and ancillary improvements compatible with and used in conjunction with any of the above, but not including:
    - (i) hotels or motels other than the portion of the hotel or motel building occupied by the owner as his residence; and
    - (ii) land or improvements or both that are owned by the Crown in right of Canada or the Province, or by an agent of either, and are used for the purposes of:
      - (a) a penitentiary or correctional centre;
      - (b) a mental health facility as defined in the *Mental Health Act* of the province of British Columbia;
      - (c) a hospital for the care of the mentally or physically handicapped, and
    - (iii) twenty (20) or more strata or leasehold lots
      - (a) on a parcel or contiguous parcels,
      - (b) controlled or managed by persons, or a person who control or manage 85% or more of the strata or leasehold lots on the parcel or contiguous parcels referred to in clause (a), and
      - (c) offered for rent, or rented for periods of less than 7 days to persons or a person overnight accommodation for at least 50% of the 12 month period ending October 31 of the year which the assessment roll is completed.
  - (b) improvements on land classified as a farm and used in conjunction with the farm operation, including the farm residence and outbuildings;
  - (c) land having no present use and which is neither specifically zoned nor held for business, commercial, forestry or industrial purposes.

- (d) land or improvements, or both, used for child day-care purposes, including group day-cares, pre-schools, special needs day-cares, family day-cares, out of school care, residential care, emergency care and child minding, as defined in the *Community Care Facility Act* or regulation to that Act in the province of British Columbia;

*Class 2 - Utilities*

- 2. Class 2 property includes only
  - (a) land or improvements, or both, used or held as track in place, right of way or a bridge for the purposes of, or for purposes ancillary to, the business of transportation by railway, and
  - (b) land or improvements, or both, used or held for the purposes of, or for purposes ancillary to, the business of
    - (i) transportation, transmission or distribution by pipeline;
    - (ii) telecommunication, including transmission of messages by means of electric currents or signals for compensation;
    - (iii) generation, transmission and distribution of electricity; or
    - (iv) receiving, transmission and distribution of closed circuit television;except that part of land or improvements or both:
  - (c) included in Classes 1, 4 or 8;
  - (d) used as an office, retail sales outlet, administration building or purpose ancillary, or
  - (e) used for a purpose other than a purpose defined in paragraphs (a) or (b) 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;
  - (a.1) used or held for the purposes of, or for purposes ancillary to, the business of transportation by railway,
  - (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 extracting, processing, manufacturing or storage of food or non-alcoholic beverages or water.

*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. 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;
  - (xxi) hand gliding;
- (b) that part of any land and improvements used or set aside for use as a place of public worship or as a meeting hall for a non-profit fraternal organization of persons of either or both sexes, together with the facilities necessarily incidental to that use, for at least one hundred and fifty (150) days in the year ending on June 30, of the calendar year preceding the calendar year for which the assessment roll is being prepared, not counting any day in which the land and improvements so used or set aside are also used for:
- (i) any purpose by an organization that is neither a religious organization nor a non-profit fraternal organization;
  - (ii) entertainment where there is an admission charge; or
  - (iii) the sale or consumption, or both, of alcoholic beverages.

*Class 9 - Farm*

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

SCHEDULE III  
(section 24, Part IX)  
NOTICE OF ASSESSMENT

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

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

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

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 Board of Review 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 Board of Review at

\_\_\_\_\_.

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_.

\_\_\_\_\_  
Assessor

SCHEDULE IV

(section 33)

APPEAL TO BOARD OF REVIEW

PURSUANT to the provisions of the *Soda Creek Indian Band Property Assessment and Taxation By-law*, I hereby appeal the assessment of the following interest in land:

(description of the business and location)

on the following grounds:

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

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

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

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

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

To: Board of Review

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 Board of Review will hear an appeal from assessment requested in Schedule IV dated the \_\_\_\_\_ day of \_\_\_\_\_ , 19\_\_\_\_ relating to the above-noted interest in land at \_\_\_\_\_ (a.m./p.m.) on the \_\_\_\_\_ day of \_\_\_\_\_ , 19\_\_\_\_ .

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

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_ , 19\_\_\_\_ .

\_\_\_\_\_  
Chairperson  
Board of Review

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 Board of Review.

THIS IS TO REQUEST your attendance before the Board of Review at \_\_\_\_\_ (location) on the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_, 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 \_\_\_\_\_, 19\_\_\_\_.

\_\_\_\_\_  
Chairperson  
Board of Review



SCHEDULE VII  
(section 42)  
TAX NOTICE

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

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

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

PURSUANT to the provisions of the *Soda Creek Indian Band Property Assessment and Taxation By-law*, taxes in the amount of \$ \_\_\_\_\_ are hereby levied with respect to the above-noted interest in land, and take notice that said taxes are due and payable forthwith, by cheque payable to the Soda Creek 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 \_\_\_\_\_, 19\_\_\_\_.

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

SCHEDULE VIII

(section 57)

COSTS PAYABLE BY A TAXPAYER ARISING FROM  
ENFORCEMENT PROCEEDINGS

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

SCHEDULE IX  
(subsection 58(2))

CERTIFICATION OF DEBT OWING BY THE TAXPAYER

PURSUANT to the *Soda Creek Indian Band Property Assessment and Taxation By-law*, I \_\_\_\_\_, Tax Administrator of the Soda Creek 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 tax roll of the Soda Creek Indian 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 \_\_\_\_\_, 19\_\_\_\_.

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

SCHEDULE X

(section 60)

DEMAND FOR PAYMENT AND  
NOTICE OF ENFORCEMENT PROCEEDINGS

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

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

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

The payment date of July 2nd 19\_\_ , prescribed by the Notice of Taxes served on you with respect to the above-noted property has now expired. The Soda Creek Indian Band HEREBY DEMANDS IMMEDIATE PAYMENT IN FULL of the following debt which is due and owing:

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

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

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

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_ , 19\_\_ .

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

SCHEDULE XI  
(sections 61 and 62)  
NOTICE OF DISTRESS

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

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

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

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

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

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

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

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

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

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

SCHEDULE XII

(section 62)

NOTICE OF SALE OF GOODS SEIZED BY DISTRESS

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

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

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
(general description of the goods)

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_.

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

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 Soda Creek 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 \_\_\_\_\_, 19\_\_\_\_.

\_\_\_\_\_

Tax Administrator

SCHEDULE XIV

(section 63)

CERTIFICATION OF SALE AND  
DISPOSITION OF INTEREST ON RESERVE

RE:

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

\_\_\_\_\_  
(description of improvements)

I, \_\_\_\_\_, Tax Administrator of the Soda Creek 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 *Soda Creek Indian Band Property Assessment and Taxation By-law*. The following person shall, pursuant to subsection 63(10) of that By-law, be substituted for the Tax Debtor as the holder of the above-noted interest in land:

(name and address of purchaser at sale)

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

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



SCHEDULE XV  
(subsection 64(1))

NOTICE OF CANCELLATION OF INTEREST IN LAND

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

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

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

TAKE NOTICE THAT failure to pay in full the outstanding tax debt of \$\_\_\_\_\_ with respect to the above-noted interest in land will result, upon the expiration of six ( 6 ) months from the date of this notice, in the cancellation of such interest in land on the Reserve. The failure to pay such taxes is a breach of the \_\_\_\_\_ (lease, 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 \_\_\_\_\_, 19\_\_ .

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

SCHEDULE XVI

(section 64)

CERTIFICATION OF CANCELLATION OF INTEREST IN LAND

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

I, \_\_\_\_\_, Tax Administrator for the Soda Creek 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 *Soda Creek Indian Band Property Assessment and Taxation By-law* as a result of the failure of \_\_\_\_\_ to pay the outstanding tax debt.

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

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

SCHEDULE XVII  
(subsection 65(2))

NOTICE OF FORFEITURE

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

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

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

TAKE NOTICE THAT taxes imposed by the *Soda Creek Indian Band Property Assessment and Taxation By-law* for the above-noted interest in the years \_\_\_\_\_ have been outstanding for two (2) years and pursuant to section 65, 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:

( 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 Soda Creek Indian 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 \_\_\_\_\_, 19\_\_\_\_.

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

SCHEDULE XVIII

(subsection 65(7))

CERTIFICATION OF FORFEITURE

RE:

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

I, \_\_\_\_\_, Tax Administrator for the Soda Creek Indian Band, hereby certify that resulting from the failure of \_\_\_\_\_ (Tax Debtor) to pay the outstanding tax debt owing on the above-mentioned interest in the land in the \_\_\_\_\_ Reserve, such interest has been forfeited to the Soda Creek Indian Band pursuant to sections 65(7) and 65(8) of the *Soda Creek Indian Band Property Assessment and Taxation By-law*.

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

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

SCHEDULE XIX

(section 67)

NOTICE OF DISCONTINUANCE OF SERVICES

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

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

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

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

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

(list of services to be discontinued)

AND FURTHER TAKE NOTICE THAT you may attend a meeting of the Band Council scheduled for \_\_\_\_\_, 19\_\_ 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 \_\_\_\_\_, 19\_\_.

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

SCHEDULE XX

(section 69(1)(c))

NOTICE OF HEARING

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

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

RE: \_\_\_\_\_  
(specify proposed service or local improvement charge)

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

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

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

Chief and Council

**[SODA CREEK INDIAN BAND  
RATES BY-LAW 1998-TX01]**

[Approved by Minister on June 10, 1998]

SCHEDULE "A"  
Soda Creek Indian Band  
Prescribed Tax Rates  
For The 1998 Taxation Year

Class of Property	Tax Rate
1. Residential	7.3300
2. Utility	24.2464
3. Unmanaged Forest	22.0142
4. Major Industry	24.0413
5. Light Industry	18.3168
6. Business/Other	17.0905
7. Managed Forests	10.6919
8. Recreational/Non-Profit	7.6163
9. Farm	8.7498

BE IT KNOWN that this By-Law entitled "the Rates By-Law" which forms part of the *Soda Creek Indian Band Taxation By-Law* passed by Chief and Council and approved by the Minister December 23, 1997, that being a by-law to establish by by-law a system on the reserve lands of the Soda Creek Indian Band for the fair and equitable taxation for local purposes of land, or interest in land including the rights to occupy, possess or use lands within the boundaries of the reserves is hereby enacted as by-law 1998-TX01 by the Chief and Council of the Soda Creek Indian Band.

APPROVED AND PASSED at a duly convened meeting of the Soda Creek Indian Band held at the Soda Creek Indian Band Administration Office, R.R. #4, Site 12, Comp. 62, Williams Lake, British Columbia, this 26 day of May, 1998.

Moved by: [Dorothy Phillips]      Seconded by: [David Pop]

A Quorum of Council consists of [2] Councillors.

	<u>[Dorothy Phillips]</u>	
	Chief Dorothy Phillips	
<u>[Herman Sellars]</u>		<u>[David Pop]</u>
Councillor Herman Sellars		Councillor David Pop
_____		_____
Councillor		Councillor

**SONGHEES FIRST NATION  
BY-LAW NO. 1998-02**

**SONGHEES FIRST NATION RATES BY-LAW**

[Approved by Minister on June 9, 1998]

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

AND WHEREAS the Council of the Songhees First Nation (also known as the 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 1998 Rates By-law No. 1998-02*.

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 1998 *Songhees First Nation Rates By-law No. 1998-02*.

This by-law is hereby enacted by Council at a duly convened meeting held on the  [20th]  day of May, 1998.

[Robert Sam]

Chief

[Bernard George]

Councillor

[Elmer George]

Councillor



## SCHEDULE "A"

The Council of the Songhees First Nation hereby adopts the following taxation rates for the 1998 taxation year for the following classes of property.

COLUMN 1 Class of Property as prescribed under Schedule II and Section 18.1 of the <i>Songhees First Nation Property 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 IV of the <i>Songhees 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

**BAND COUNCIL OF THE SQUAMISH INDIAN BAND  
ANNUAL TAX RATES BY-LAW NO. 1, 1998**

[Approved by Minister on June 11, 1998]

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 1998 the following tax rates, namely for each separate property class within each separate taxation district the tax rate set out in column 4 of the Schedule beside the property class set out in column 3 of the schedule.

3. This by-law may be cited for all purposes as the *Annual Tax Rates By-law No. 1, 1998*.

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 14th day of May, 1998.

Moved By:  [Gibby Jacob]       Seconded By:  [Tony Moody]

A Quorum of Band Council consists of 8 (eight) Band

<u> [Chief Bill Williams] </u>	<u> </u>	<u> [Krisandra Jacobs] </u>
Chief Bill Williams	Chief Joe Mathias	Krisandra Jacobs
<u> </u>	<u> </u>	<u> [Veronica Baker] </u>
Alroy Baker	Donna Billy	Veronica Baker
<u> [Marion Joseph] </u>	<u> [Gilbert Jacob] </u>	<u> </u>
Marion Joseph	Gilbert Jacob	Byron Joseph

[Dennis Joseph]

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Dennis Joseph

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Tewanee Joseph

---

Faye Halls

---

[Anthony Moody]

Anthony Moody

---

[Harold Calla]

Harold Calla

---

[Orene Brown]

Orene Brown

---

Ann Whonnock

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	<p>The Whole of Seymour Creek Indian Reserve Number 2</p> <p>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.</p>	<p>1. Residential</p> <p>2. Utilities</p> <p>3. Unmanaged Forest Land</p> <p>4. Major Industry</p> <p>5. Light Industry</p> <p>6. Business/Other</p> <p>7. Managed Forest Land</p> <p>8. Recreational Property/Non-Profit Organization</p> <p>9. Farm</p>	<p>6.99871</p> <p>58.77254</p> <p>0.00000</p> <p>55.42497</p> <p>34.90846</p> <p>22.39021</p> <p>0.00000</p> <p>10.59124</p> <p>0.00000</p>

## SCHEDULE "A" (con't)

Property Classes within each Taxation District  
(section 15)

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
Name of Taxation District	Named Reserves Comprising Taxation District	Property Classes	Tax Rate for the Taxation Year
Mission (NVC) Taxation District	The Whole of Mission Indian Reserve Number 1	1. Residential	6.54515
		2. Utilities	59.57137
		3. Unmanaged Forest Land	0.00000
		4. Major Industry	52.05528
		5. Light Industry	33.18902
		6. Business/Other	21.86216
		7. Managed Forest Land	0.00000
		8. Recreational Property/Non-Profit Organization	9.29221
		9. Farm	0.00

SCHEDULE "A" (con't)

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.	<ol style="list-style-type: none"> <li>1. Residential</li> <li>2. Utilities</li> <li>3. Unmanaged Forest Land</li> <li>4. Mayor Industry</li> <li>5. Light Industry</li> <li>6. Business/Other</li> <li>7. Managed Forest Land</li> <li>8. Recreational Property/Non-Profit Organization</li> <li>9. Farm</li> </ol>	<p>6.2158</p> <p>34.0893</p> <p>12.4085</p> <p>25.6274</p> <p>22.7029</p> <p>18.4066</p> <p>6.3626</p> <p>10.1904</p> <p>6.9733</p>

**[ST. MARY'S INDIAN BAND  
RATES BY-LAW 1998-T05]**

[Approved by Minister on June 18, 1998]

SCHEDULE "A"  
St. Mary's Indian Band  
Prescribed Tax Rates  
For the Taxation Year 1998

Class of Property	Tax Rates
1. Residential	14.2920
2. Utility	68.0197
4. Major Industry	67.5276
5. Light Industry	41.6948
6. Business/Other	33.1752
8. Seasonal	16.4457
9. Farm	17.7432

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 March 9th, 1992, that being a by-law, to establish by by-law a system on the reserve lands of the St. Mary's Indian Band for the fair and equitable taxation for local purposes of land, or interests in land including the rights to occupy, possess or use lands within the boundaries of the reserves enacted is hereby enacted as by-law 1998-T05 by the Chief and Council of the St. Mary's Indian Band.

APPROVED AND PASSED at a duly convened meeting of the St. Mary's Indian Band Council held at the St. Mary's Indian Band Administration Office, Cranbrook, British Columbia, this [28th] day of [May], 1998.

[Sophie Pierre]

Chief Sophie Pierre

Cheryl Casimer, Councillor

Gordon Sebastian, Councillor

[Terry White]

Terry White, Councillor

[Jim Whitehead]

Jim Whitehead, Councillor

A Quorum of the Band Council consists of (03) Councillors





**TSAWOUT INDIAN BAND TAXATION  
EXPENDITURE BY-LAW**

1998 Taxation Year

Provisional Property Tax Budget

SCHEDULE "A"

REVENUE:

Taxation Revenue	\$ 681,400.00
Interest/Penalties	\$ 3,000.00
Grants in Lieu of Homeowner Grants	\$ <u>25,000.00</u>
 Total Tax Related Revenue	 \$ 709,400.00

EXPENDITURES:

Central Saanich Municipal Services	\$ 70,000.00
CRD General	\$ 30,000.00
CRD Hospital	\$ 20,000.00
Tax Administration	\$ 60,000.00
Tax Appeals	\$ 1,000.00
Library	\$ 18,000.00
Mosquito Control	\$ 12,000.00
B.C.A.A.	\$ 11,000.00
S.P.C.A.	\$ 5,500.00
Capital Exp. Admin. Bldg.	\$ 65,000.00
General Government	\$ 33,400.00
Sewer Treatment Plant Acquisition	\$ 35,000.00
First Nations Finance Authority	\$ 1,100.00
Home Owner Grants	\$ 275,900.00
Class 6 Exemptions	\$ 6,500.00
Reserve Fund	\$ 20,000.00
Bad Debt CRD - Sewer Plant	\$ 40,000.00
Bad Debt - B.C. Hydro	\$ <u>5,000.00</u>
 Total Expenditures	 \$ 709,400.00

**TSAWWASSEN FIRST NATION  
BY-LAW AUTHORIZING REDUCTION  
OF TAXES BY AN AMOUNT EQUAL TO  
PROVINCIAL HOME OWNERSHIP GRANTS**

[Approved by Minister on June 1, 1998]

WHEREAS by section 7 of the *Taxation By-Law* of the Tsawwassen First Nation, Chief and Council may, by By-Law, authorize the Taxation Officer to reduce the taxes payable by a property holder for a taxation year by an amount equal to or less than the amount by which the property holder would be entitled to have his or her tax indebtedness for the year reduced pursuant to the *Home Owner Grant Act*, R.S.B.C. 1979, c.171, as amended from time to time, if the property holder's property was not located in or part of the reserve, but rather was located within a municipality and subject to taxation by the municipality.

NOW BE IT RESOLVED that the Taxation Officer is authorized to reduce the taxes payable by a property holder for a taxation year by an amount equal to the amount by which the property holder would be entitled to have his or her tax indebtedness for the year reduced pursuant to the *Home Owner Grant Act*, R.S.B.C. 1979, c. 171, as amended from time to time, if the property holder's property was not located in or part of the reserve, but rather was located within a municipality and subject to taxation by the municipality.

This By-Law is hereby made and approved at a duly convened meeting of the Chief and Council of the Tsawwassen First Nation this  [28]  day  [April] , 1998.

[Sharon Bowcott]

\_\_\_\_\_  
Chief

[Tony Jacobs]

\_\_\_\_\_  
Councillor

[Russel Williams]

\_\_\_\_\_  
Councillor

**TSAWWASSEN FIRST NATION  
RATES BY-LAW - 1998**

[Approved by Minister on June 18, 1998]

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 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 (the "*Taxation By-law*") and an assessment by-law (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 1998.

1. This By-law may be cited and the *Tsawwassen First Nation Rates By-law* 1998.
2. The following by-laws of the Corporation of Delta are attached to this By-law as Schedules A and B [omitted] and are hereby made part of this By-law solely for reference purposes:
  - a) Schedule A The Corporation of Delta - By-law No. 5655
  - b) Schedule B The Corporation of Delta - By-law No. 5656
3. The following order-in council of the Lieutenant Governor in Council of British Columbia is attached to this By-law as Schedule C [omitted] and hereby made part of this By-law solely for reference purposes:
  - a) Schedule C Order in Council No. 0564
4. The 1998 *British Columbia Assessment Authority By-law* is attached to this by-law as Schedule D [omitted] and is hereby made part of this By-law solely for reference purposes.
5. The Municipal Finance Authority Resolution No. 88 is attached to this By-law as Schedule E [omitted] and is hereby made past of this By-law solely for reference purposes.
6. The cumulative total of the following rates are hereby imposed and levied for the year 1998 on the assessed value of land, interests in land and improvements



**TSAWWASSEN FIRST NATION  
TAXATION BY-LAW  
AMENDMENT BY-LAW 1997**

[Approved by Minister on October 20, 1997]

WHEREAS the 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 (the "*Taxation By-law*"); and an assessment bylaw (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;

AND WHEREAS the Chief and Council of the Tsawwassen First Nation deems it advisable and in the best interest of the Tsawwassen First Nation to amend the *Taxation By-law* as set out below;

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*:

1. In section 32.1, "July 4" is deleted and the following is inserted:

"the first day that is not a Saturday, Sunday or holiday (as defined in the *British Columbia Interpretation Act*) which falls after July 1"

2. Section 34 is deleted and the following is inserted:

"Additional Amount and Interest on Arrears in Taxes:

**34.1** On the day following the date on which taxes are due and payable pursuant to section 32.1, the Taxation Officer shall add to the unpaid taxes for the current year, for each parcel of land on the taxation roll, 10% of the amount unpaid on that date.

**34.2** Interest at a rate of CIBC Prime Rate plus six percent per annum shall be levied against any taxes in arrears (which shall include any amount added under section 34.1) from the date on which taxes are due and payable pursuant to section 32.1 up to and including the date on which such arrears and interest are paid. CIBC Prime Rate means the variable reference interest rate per year declared by Canadian Imperial Bank of Commerce from time to time to be its prime rate for Canadian dollar loans made by that bank in Canada.

**34.3** Accrued interest shall for all purposes be deemed part of the arrears in taxes as if it had originally formed part of the taxes.”

THIS BY-LAW IS HEREBY MADE AND APPROVED at a duly convened meeting of the Chief and Council of the Tsawwassen First Nation this [19] day of August, 1997.

[Sharon Bowcott]

Chief

[Donna Grann]

Councillor

[Kim Baird]

Councillor

[Russell Williams]

Councillor

[Tony Jacobs]

Councillor

**TSLEIL WAUTUTH NATION  
(BURRARD INDIAN BAND)  
CONSOLIDATED PROPERTY ASSESSMENT  
AND TAXATION BY-LAW 1997**

[Approved by Minister on September 30, 1997]

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

AND WHEREAS the Council of the Tsleil Waututh Nation (Burrard 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 Tsleil Waututh Nation (Burrard Indian Band) at a duly convened meeting, enacts the following by-law.

#### SHORT TITLE

1. This by-law may be cited as the *Tsleil Waututh Nation (Burrard Indian Band) Consolidated Property Assessment and Taxation By-Law*.

#### PART I

#### INTERPRETATION

2.(1) In this by-law,

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

“assessment area” means lands situated within the boundaries of Burrard Inlet Indian Reserve No. 3, Inlailawatash Indian Reserves No. 4 and 4A and any additions to the reserve lands of the Tsleil Waututh Nation (Burrard Indian Band).

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

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

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

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

“Band” means the Tsleil Waututh Nation (Burrard Indian Band).

“Band Council Resolution” or “resolution” means a motion, as recorded in the minutes of the meeting, passed and approved at a duly convened meeting of



the Council pursuant to the consent of a majority of the councillors of the Band present at that meeting

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

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

“Chief” means the Chief of the Tsleil Waututh Nation (Burrard Indian Band).

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

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

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

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

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

“Indian” means a person who is recorded in the Indian Registry pursuant to Section 5 of the *Indian Act*.

“interest” includes any legal or beneficial right, title, estate or interest.

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

“locatee” means an Indian who is in lawful possession of land in the Reserve pursuant to Section 20(1) and (2) of the *Indian Act*.

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

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

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

(b) is constructed or manufactured to be moved from one point to another by being towed or carried

unless licensed and equipped to travel on a public highway and occupied by a genuine tourist and situated within a mobile home park for a period of less than 60 days.

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

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

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

“Reserve” means Burrard Inlet Indian Reserve No. 3, Inlailawatash Indian Reserves No. 4 and 4A and any additions to the reserve lands of the Tsleil Waututh Nation (Burrard Indian Band).

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

“tax” or “taxes” means a levy imposed by Section 8, and includes all interest, penalties, costs or other charges imposed and payable pursuant to this by-law.

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

“tax debtor” means a person with outstanding obligations to pay taxes imposed by this by-law after the expiration of time provided for in the Demand for Payment and Notice of Enforcement Proceedings served pursuant to Section 57.

“taxation authority” means the Chief and Council of the Tsleil Waututh Nation (Burrard Indian Band).

“taxation year” means 1998 and each subsequent calendar year thereafter.

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

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

## PART II

### ADMINISTRATION

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

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

(3) The Band Council may;

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

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

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

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

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

## PART III

### APPLICATION OF BY-LAW

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

## PART IV

### LIABILITY TO TAXATION

Taxable Property      **5.(1)** Subject to section 6, all land and any interest in land

including any right to occupy, possess, or use land, is subject to taxation under this by-law.

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

Exemption

**6.** The following land and interests in land in the Reserve are not subject to assessment and taxation

(a) any real property of the Band or of a member of the Band;

(b) any real property held or occupied by an Indian, who is registered pursuant to Section 5 of the *Indian Act*, subject to a fee for designated services established by a by-law of the Band;

(c) any real property held or occupied by a body corporate, of which all issued and outstanding shares are held, legally and beneficially, by a Band member(s);

(d) any real property held, occupied or controlled by a corporation for the benefit of the members of the Band, all the shareholders of which are members of the Band Council and/or members of the Band;

(e) any real property held or occupied by a partnership or joint venture or by a corporation established for the benefit of the Band, all the shareholders of which are members of the Band Council and/or members of the Band; of which the Band is at least a 50 percent partner or co-joint venturer.

(f) any real property held or occupied by an aboriginal organization, incorporated or otherwise, unless the Band Council decides that the exemption shall not apply.

## PART V

### LEVY OF TAX

Persons Subject to Taxation

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

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

## Tax Rates

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

(2) For the purposes of imposing taxes on property which is subject to taxation, the Band Council may, by by-law, establish different classes of real property and establish different tax rates according to the class of real property to be taxed.

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

**9.** Taxes levied in a taxation notice mailed under Section 24 are due and payable on July 1st of the year in which they are levied.

## PART VI

## INFORMATION FOR ASSESSMENT ROLL

Information for  
Assessment Roll

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

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

(3) Every purchaser of an interest, subject to assessment and taxation within the Reserve, shall report the purchase price to the assessor and the tax administrator within 30 days of transfer of the said interest.

## PART VII

## ASSESSED VALUE

## Assessor

**11.** The Band Council shall appoint an assessor for a specified or indefinite term. A subsequent appointment will rescind any previous appointment.

Valuation Date

**12.** For the purpose of determining the actual value of real property for an assessment the valuation date is July 1st of the preceding year during which the assessment roll is completed.

(a) the actual value to be determined on the valuation date shall be as if the real property were in the physical condition that it was in on October 31st following the valuation date.

**13.** The assessor shall complete a valuation which will constitute the assessed value for tax purposes commencing for the taxation year of 1998 and for each subsequent year or as amended in a taxation year in accordance with Part IX of this by-law.

Criteria for Valuation

**14.(1)** The assessor shall assess land according to the various classes of real property established by this by-law as set out in Schedule II.

(2) The assessor shall determine the actual value of real property and provide the actual values, in the form of a completed assessment roll, to the tax administrator on or before January 31st of the taxation year.

**15.(1)** Except as provided in subsection (4), actual value means the market value of the real property interest to be assessed.

(2) 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 real property or comparable real property, economic and functional obsolescence and any other circumstances affecting the value of real property.

(3) The assessor shall not assess roads or property exempt from taxation.

(4) The assessor shall determine the actual value of the following, using the equivalent rates which would be applied if the interest in land was within the province of British Columbia:

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

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

(c) the pipe lines of a pipe line corporation for the transportation of petroleum, petroleum products, or natural

gas, including valves, cleanouts, fastenings, and appurtenances located on the right of way, but not including distribution pipelines, pumping equipment, compressor equipment, storage tanks and buildings;

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

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

(5) Notwithstanding subsection (1), if the Band 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.

(6) The duration of the interest referred to in subsection (5) or the right of the Band Council to terminate an interest is not a restriction within the meaning of subsection (5).

## PART VIII

### THE ASSESSMENT ROLL

Contents of  
Assessment  
Roll

**16.** No later than March 1st for the 1998 taxation year and each 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) a short description of the land;
- (c) the classification of the real property;
- (d) the assessed value of the real property;
- (e) any other necessary information.

**17.** The assessor shall include in the assessment roll the particulars set out in Section 16 for any land or interest in land in respect of which grants-in-lieu of taxes may be accepted.

**18.** The assessor shall set out the assessed value of real property and may only set out separate values for land and improvements in relation to Section 15 (4).

**19.(1)** A person whose name appears in the assessment shall give written notice to the assessor of any change of address.

- (2) A person who is the holder of a charge or an interest in land

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

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

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

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

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

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

## PART IX

### ALTERATIONS AND ADDITIONS

Amendment of  
Assessment Roll

**23.**(1) Where the assessor finds that during the current taxation year:

(a) taxable land or an interest in land is not entered in the assessment roll;

(b) the value of land or an interest in land is not the same as the valuation entered in the assessment roll by reason of

(i) the demolition, destruction or damaging of an improvement,

(ii) new construction or new improvements,

(iii) a change in a permitted use, or

(iv) a subdivision;



- (c) there has been a change in the possession, use or occupation;
- (d) there is any clerical error; or
- (e) there has been a change in the eligibility for an exemption from taxation;

the assessor shall amend the assessment roll to effect the necessary changes but subject to Section 25, no amendments shall be made after December 31 of the current taxation year.

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

Notice of  
Amended  
Assessment

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

Under-assessment

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

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

**26.** 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.

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

**28.** Where the Band Council approves an amendment to the assessment roll for the current year, the tax administrator shall refund any excess taxes that have been paid, together with interest at the average prevailing bank prime rate during the interest bearing period, and any balance unpaid shall, subject to notice of assessment and taxation, be due and payable, notwithstanding a receipt or certificate given by the tax administrator.

PART X

APPEALS

Establishment of  
Assessment  
Review  
Committee

**29.(1)** The Chief and Council shall by Band Council Resolution establish an Assessment Review Committee which shall consist of:

A one member committee comprising a person who is an accredited appraiser of real property and who has been a member of the Assessment Appeal Board of the Province of British Columbia.

or, a three member committee comprising:

- (a) one person who is duly qualified to practice law in the Province of British Columbia;
- (b) one person who is an accredited appraiser of real property;
- (c) one person who is a member of the Tsleil Waututh Nation (Burrard 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 34.

(2) The 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 unable or unwilling to act the 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) A member of the Assessment Review Committee shall hold office for a period of three years, commencing on the date of appointment by Band Council Resolution, 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/her services as a member of the Assessment Review Committee at a rate of \$100.00 dollars per hour [or \$500.00 dollars per day] for time spent on activities related to the Assessment Review Committee.

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

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

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

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

(2) An appellant shall file an appeal by delivering a notice of appeal containing the information set out in Schedule IV to the office of the Tsleil Waututh Nation (Burrard Indian Band) to the attention of the Assessor receivable by 4:00 p.m. on May 31st of the current taxation year or by 4:00 p.m. of the following May 31st with respect to an amended assessment from the previous taxation year.

Contents of  
Appeal

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

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

Duties of  
Committee

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

- (a) hear and determine all appeals;
- (b) investigate and advise the Chief and Council upon assessments, classes of assessments and assessment rolls which the Committee deems necessary;
- (c) select a chairman of the committee who shall supervise and direct the work of the committee, when a three member committee is so appointed;

(d) give all appellants at least 10 days notice of the time and place for the hearing of appeals;

(e) have the custody of all records, documents, evidence and proceedings before the Assessment Review Committee;

(f) have control of its own proceedings in order to fairly and adequately determine any appeal, including the power to require the attendance of any person to give evidence at the hearing of the appeal; and

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

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

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

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

Chairman (3) The Member, or Chairman, if a three person committee is appointed, of an Assessment Review Committee shall:

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

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

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

Parties **32.(1)** The assessor shall be a party to all appeal proceedings under this by-law and the Assessment Review Committee shall give the assessor concurrent notice of the appellant of any appeal hearing.

(2) The Assessment Review Committee shall give the Band Council notice of appeal hearings.

Quorum **33.(1)** A Member of the committee, so appointed as a one person committee, or two of the members of a three person committee, so appointed, constitute a quorum.

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

Conflict of interest

**34.** No person may 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 real property assessment to which an appeal relates;
- (b) is the Chief or a member of the Band Council;
- (c) is an employee of the Band or the Band Council;
- (d) has financial dealings with the Band or the Band Council which might reasonably give rise to a conflict of interest and impair that persons' ability to deal fairly and impartially with an appeal as required under the terms of this by-law.

Date of sittings

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

- (a) be commenced no later than 120 days after the final date for submission of the Notice of Appeal referred to in Section 30; and
- (b) be completed within 60 days of their commencement as set out in subsection 1(a).

(2) The tax administrator 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.

Witnesses and documents

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

- (2) (a) A party to any appeal proceedings before the Assessment Review Committee may request that a Notice be served, requesting the attendance of any person as a witness to give evidence at the hearing of the appeal;
- (b) The Notice shall be signed by the Chairman of the Committee who issues it and shall be served on the witness by the party at least 2 days before the appeal.

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

Hearing of Appeals

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

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

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

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

Reference to Band Council

**38.(1)** Within 7 days from the hearing an appeal, the Assessment Review Committee shall submit to the Band Council its decisions on each appeal.

(2) Notwithstanding Section 35(1), the Assessment Review Committee may adjourn the appeal from time to time beyond the time for completion of the appeals and shall advise the Chief and Council with reasons for the adjournment.

(3) Within 15 days from the receipt of the decisions of the Assessment Review Committee, the assessor shall prepare a final assessment roll.

Notice of decision

(4) The Assessment Review Committee shall notify in writing each appellant and party to 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) On receipt of the decision of a final appeal to a court of competent jurisdiction the Assessment Review Committee shall, if

the decision of the court is at variance with the conclusion at which it had itself arrived, amend its determination and direct the Assessor to amend the assessment roll accordingly.

Amendment  
of Roll

(7) Where the assessor amends an assessment roll under subsection (3) or (6), the assessor shall do so within seven days, and shall return the assessment roll forthwith to the Assessment Review Committee.

(8) Amendments made to the assessment roll pursuant to subsections (3) or (6) shall be dated and initialed by the assessor.

(8) Forthwith upon the receipt of an amended assessment roll under subsection (7), the Member, or Chairman, if so appointed, of the Assessment Review Committee shall:

- (a) authenticate the assessment roll by affixing to it a sworn or affirmed statement in the prescribed form; and
- (b) forward the authenticated assessment roll to the tax administrator.

## PART XI

### TAX NOTICE

Tax Notice

**39.(1)** Where the Band Council adopts an assessment roll, and after notices of assessment are mailed pursuant to Section 21, 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 parcel of land or interest in land for which that person is liable to taxation, for receipt by the taxpayer by June 1st of the taxation year. In the case of an amended assessment roll that has been adopted, the tax administrator shall mail an amended tax notice, within 10 days, 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.

**40.(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.

**41.** Where applicable, a tax notice shall state that taxes are

payable in conjunction with periodic lease payments under Part XIII.

42.(1) Where, subsequent to payment of taxes, it is shown that a property recorded on the taxation roll was not liable to taxation for the year for which it was taxed, or has been taxed for more than the proper amount, the tax administrator shall, at the direction of the Council, remit or refund to the person liable for the unpaid taxes the amount of taxes shown to have been imposed in excess of liability.

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

## PART XII

### DUE DATE AND INTEREST

When Taxes  
Payable

43.(1) Subject to Sections 44 and 45 taxes levied in a tax notice mailed under Section 39 are due and payable as of 4:00 p.m. on the first business day following July 1st of the year in which they are first levied at the office of the taxation authority notwithstanding that an appeal under Part X may be pending.

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

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

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

(5) The locatee or any other person who has registered a security interest against the taxpayer's interest in land in the Surrendered and Designated Lands Register and the Reserve Land



Register, or a person on their behalf, may pay the taxes due and such payment shall extinguish the debt owing to the taxation authority.

**44.** 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.

**45.** Where an assessment roll is amended under this by-law, it shall, for the purposes of this Part, be deemed to be amended as of the date of adoption of the assessment roll under Section 23.

Interest

**46.** If all or any portion of taxes remain unpaid at 4:00 p.m. on the first business day following July 1st of the year they are first levied such unpaid portion shall bear interest at 10% (10 per cent), compounded annually, and such rate may be changed from time to time by by-law of the Band Council.

**47.** Where taxes are in arrears and part payment is received, the payment shall be applied firstly to accrued interest and then arrears, and any balance shall be applied on account of current taxes.

### PART XIII

#### PERIODIC PAYMENTS

Payment of  
Percentage

**48.** The Band Council, with the consent of the locatee where applicable, may declare that the tax, with respect to any land or interest in land that is leased, be expressed as a percentage of the rent payment and collected with it in accordance with the terms of a lease agreement or the terms of an agreement with the landlord.

Payment on  
Account

**49.** Where the Band Council has entered into an agreement with the Crown, or with any person entitled to receive rents, for the collection of tax under this Part, the receipt by the Crown or such person of a payment on account of tax shall be a discharge of the liability for tax to the extent of the payment.

### PART XIV

#### RECEIPTS AND CERTIFICATES

Receipt

**50.** Except where Part XIII applies, on receipt of a payment of taxes, the tax administrator shall issue an official receipt to the tax payer, and shall enter the number of the receipt on the assessment roll opposite the land or interest in land for which the taxes are paid.

Certificate **51.** On a request in writing, the tax administrator shall issue a certificate showing whether taxes have been paid with respect to any taxable land or interest in land, and if not, the amount of taxes and interest outstanding.

PART XV

APPLICATION OF REVENUES

Application of Revenues **52.(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 53, an expenditure made out of moneys raised under this by-law shall be made under authority of a separate by-law.

Authorized Expenditures **53.(1)** The following expenditures relating to funds raised under this by-law are hereby authorized:

- (a) refunds of overpayment and interest;
- (b) all expenses of preparation and administration of this by-law;
- (c) the remuneration of 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

Costs of Enforcement **54.** The taxation authority may charge the person named in an assessment roll with all reasonable costs which are incurred in the collection of all taxes, interest, penalties or other costs imposed by this by-law. Such costs shall be in accordance with Schedule VIII to this by-law.

Liability for  
Taxes

**55.(1)** A person named in an assessment roll as having the use, occupation or possession of land or an interest in land in the Reserve is liable for all taxes imposed in respect of the land or interest in land during the year and all unpaid taxes imposed in previous years.

(2) Any tax, or portion thereof, due and payable under this by-law that has not been paid may be certified by the tax administrator, who shall attach a copy of that part of an assessment roll that refers to the property taxes which are payable. Such certification shall be in the form provided in Schedule IX, and is *prima facie* proof of the debt.

#### SPECIAL LIEN AND PRIORITY OF CLAIM

Taxes are a  
Special Lien

**56.(1)** Taxes due and payable are a special lien and encumbrance on the interest of the user, possessor or occupier of the land, as well as on improvements located on the land.

(2) The special lien and encumbrance referred to in Section 56(1) attaches to the interest being taxed, and without limiting the foregoing, attaches to the interest of a subsequent user, possessor or occupier of the land or other assessed proprietary interest.

(3) Any person who acquires land or an interest in land on which a lien under this by-law has been registered and the person whom the taxes were originally levied, are jointly and severally liable for the payment necessary to discharge the lien.

(4) The tax administrator may register a certificate in the Surrendered and Designated Lands Register kept pursuant to Section 55 of the *Indian Act* or the Reserve Land Register kept pursuant to section 21 of the *Indian Act*, on or after January 2 following the taxation year in which the taxes are imposed.

(5) When registered pursuant to Section 56(4), the special lien and encumbrance shall have priority over every subsequently registered claim, privilege, lien, charge, security interest, or encumbrance of every person, from the time of its registration.

(6) When all taxes levied against the land have been paid, the tax administrator shall certify that the special lien and encumbrance against the property referred to therein has been discharged, and shall register such certification in the Surrendered and Designated Lands Register or the Reserve Land Register. Such certification shall be sufficient proof of the payment of the taxes and the discharge of the special lien or encumbrance.

(7) The special lien and encumbrance is not lost or impaired by reason of any technical error or omission.

**DEMAND FOR PAYMENT AND NOTICE OF  
ENFORCEMENT PROCEEDINGS**

List of Unpaid  
Taxes

**57.**(1) Except for tax proceedings which have been postponed pursuant to 58(1), on or after January 2 following the year for which taxes are imposed, the tax administrator shall prepare a list of taxes which have not been paid, together with the name of the assessed taxpayer.

Demand for  
Payment and  
Notice of  
Enforcement  
Proceedings

(2) On completion of the list pursuant to Section 57(1), the tax administrator shall mail, in the form set out in Schedule X, a Demand for Payment and Notice of Enforcement Proceedings to all persons whose names are on the list, and to any locatee, tenants, agents or employees of such person whose rights, proprietary or otherwise, may, to the knowledge of the tax administrator, be affected by the enforcement proceedings.

(3) For the purposes of this section the mailing of a Demand for Payment and Notice of Enforcement Proceedings is deemed to be delivery to the addressee.

Commencement  
of Enforcement  
Proceedings

(4) Upon the expiration of the 30 day period provided in the Demand for Payment and Notice of Enforcement Proceedings delivered pursuant to Section 57(2) the tax administrator shall request authorization from the Band Council to commence enforcement proceedings against the tax debtors. The Band Council may direct the tax administrator to commence enforcement proceedings.

(5) Prior to the authorization of any of the enforcement proceedings set out in Sections 60, 62, 63, 64, and 65 the Band Council shall consult with any affected locatee.

Postponement,  
Reduction and  
Remission of Taxes

**58.** The Band Council may upon application by the tax debtor;

(1) postpone the taking of enforcement proceedings for a specified period; or

(2) reduce or remit the taxes where the Band Council determines that:

(a) full payment would result in undue hardship to the tax debtor; or

(b) it is necessary and in the best interest of the Band to effect a transfer of the tax debtor's interest.

**59.** The Band Council may from time to time provide by Band Council Resolution for the reduction of taxes due by taxpayer for a taxation year by an amount equal to or less than the amount by which the taxpayer would be entitled to have their tax indebtedness for the tax year reduced pursuant to the *Home Owner Grant Act*, R.S.B.C. 1979, c.171, as amended from time to time, if the taxpayer's property was not located within or part of the reserve or subject to taxation under this by-law but, rather, was located within a municipality and/or regional district and was subject to taxation by the municipality and/or regional district to the provisions of such Act, provided, however, that the balance of taxes must be actually paid within the taxation year, or no reduction will be allowed.

**DISTRESS: SEIZURE OF PROPERTY**

Distress

**60.(1)** With the authorization of the Band Council, if the taxes or any portion thereof remain unpaid after the 30 day period provided by the Demand for Payment and Notice of Enforcement served pursuant to Section 60 has expired, or upon the expiration of the period specified by the Council pursuant to Section 58(1), proceedings by way of distress, as set out herein, may be taken by the tax administrator.

Notice of Distress

(2) The tax administrator shall serve a Notice of Distress on the tax debtor and provide a copy of same to the locatee, where applicable, in the form set out in Schedule XI.

Seizure of Property

(3) If the taxes, or any portion thereof, remain outstanding following the time provided by the Notice of Distress, then the tax administrator shall effect a seizure by distress of such property, and post a notice of the property which is seized pursuant to this section on the land. The seized property shall then be in the possession of the Band, as represented by the tax administrator.

(4) So long as the taxes, or any portion thereof, remain outstanding, no property seized pursuant to subsection (3) which are located on Reserve shall be removed therefrom, and any such removal shall be considered a trespass. Without restricting the generality of the foregoing, no such property shall be seized by a bailiff, sheriff, assignee or liquidator or trustee, or authorized trustee in bankruptcy, except under the authority of the Band Council.

**DISTRESS: SALE OF PROPERTY SEIZED BY DISTRESS**

Sale of Property Seized by Distress

**61.(1)** If the tax administrator seizes by distress the tax debtor's property pursuant to Section 60(3), and the tax debtor does

not commence legal proceedings in a court of competent jurisdiction within 60 days after the date of seizure challenging such seizure, the property may be sold in accordance with this Part and the tax debtor is estopped from denying the validity of the seizure and sale of such property.

(2) Upon the expiration of 60 days after a seizure by distress pursuant to Section 60(3), if the outstanding taxes have not been paid in full, the goods seized will be deemed to have been abandoned by the tax debtor and, may be sold by public auction, the proceeds of which will be used for payment of taxes.

(3) A Notice of Sale of Property Seized by Distress in the form of Schedule XII to this by-law shall be published in at least one newspaper of general local circulation for 7 days prior to the sale, and shall be posted on the tax debtor's premises located on Reserve.

(4) The sale of the goods seized by distress shall be conducted at the time and place advertised pursuant to subsection (3), unless it is necessary to adjourn such sale, in which case an additional notice shall be published in the manner provided by subsection (3).

(5) Any surplus resulting from the sale conducted pursuant to subsection (4), after deducting all liabilities of the tax debtor, including all costs and charges arising from the sale, shall be paid to the owner of the property seized. In the event that the tax administrator is uncertain as to the person entitled to such surplus the tax administrator shall pay such money into court by way of interpleader action.

(6) Any property of any tax debtor that would be exempt from seizure under a writ of execution issued by a superior court of the province in which the seizure is made are exempt from seizure under this section.

#### SALE OF IMPROVEMENTS OR PROPRIETARY INTEREST

Sale of  
Improvements  
or Property  
Interest

**62.(1)** With the authorization of the Band Council, if the taxes or any part thereof remain unpaid after expiration of the 30 day period provided by the Demand for Payment and Notice of Enforcement served pursuant to Section 57, or upon the expiration of the period specified by the Band Council pursuant to Section 58(1), proceedings by way of sale of improvements or proprietary interests, may be taken by the tax administrator. The tax administrator shall serve the tax debtor and locatee, where applicable, with a Notice

of Sale of Improvements and Disposition of Interests on Reserve, in the form of Schedule XIII to this by-law.

By Public  
Auction

(2) On June 30 following the year in which the taxes are imposed or if enforcement proceedings are postponed under Section 58(1), six months from the end of the period specified by the Council, and upon the failure of the tax debtor to pay the outstanding taxes or to commence legal proceedings in a court of competent jurisdiction challenging the sale or disposition, the tax administrator shall sell the improvements or dispose of the interest of the tax debtor in the Reserve by public auction, or pursuant to subsection (3) by public tender.

Publication of  
Auction

(3) The Band Council may prescribe the method of public tender, including the conditions of sale, method of publication or circulation, and conditions attached to the acceptance of any offer.

(4) A Notice of Sale of Improvements and Disposition of Interest in the Reserve in the form of Schedule XIII to this by-law shall be published in at least one newspaper of general local circulation for 7 days prior to the sale, and shall be posted on the tax debtor's premises located on Reserve.

(5) The sale of the improvements and disposition of interest in the Reserve shall be conducted at the time and place advertised pursuant to subsection (3), unless it is necessary to adjourn such disposition. If an adjournment is necessary an additional notice shall be published in the manner provided by subsection (3).

Upset Price

(6) The tax administrator, upon receiving the prior approval of the Band Council, may at any sale and disposition conducted pursuant to subsections (2) or (4), set an upset price equal to the outstanding taxes with respect to that property, and that upset price shall be the lowest price for which the improvements may be sold and the interest in the Reserve disposed.

(7) Where the tax administrator sets an upset price pursuant to subsection (6), and there is no bid at the sale and disposition conducted pursuant to subsections (2) or (4) that is equal to or greater than the upset price, the Band shall be deemed to be the purchaser and shall acquire the interest in the land free and clear of all encumbrances or charges.

Redemption  
Period

(8) At any time within six months after the sale and disposition held pursuant to subsections (2) or (4), the tax debtor may redeem his/her improvements and interest in the Reserve by paying to

the tax administrator the full amount of all taxes for which the improvements were sold and the interests disposed, together with all taxes which have subsequently fallen due.

(9) If upon the expiration of the redemption period provided by subsection (8), any amount of the taxes remains outstanding, the sale of the improvements or disposition of the interests shall be considered final and with Ministerial consent, the purchaser shall obtain title to the full legal and beneficial interest in the improvements and to the tax debtor's interest in the Reserve. The tax administrator shall certify the sale in the form provided in Schedule XIV of this by-law. A certificate issued under this section shall be registered in the Surrendered and Designated Lands Register or the Reserve Land Registry and shall be served on the tax debtor.

(10) Upon the filing of the certificate provided by subsection (9), the Purchaser shall be substituted for the tax debtor as the holder of the interest in the Reserve, and in addition to any other obligations, shall be liable for all future taxes assessed against that interest.

(11) Upon the filing of the certificate provided by subsection (9), any surplus resulting from the sale and disposition conducted pursuant to subsection (2) or (4), after deducting all outstanding taxes of the tax debtor and any other monies owing to the Band, including all costs and charges arising from the sale and disposition, shall be paid or returned to the tax debtor. In the event that the tax administrator is uncertain as to the person entitled to such surplus the tax administrator shall pay such money into court by way of interpleader action.

(12) Upon the filing of the certificate provided by subsection (9), any remaining debt of the tax debtor with respect to that property, including all costs and charges arising from the sale and disposition, shall be extinguished.

(13) If, pursuant to subsections (7) and (8) the Band has become the owner of the improvements and interest in the Reserve, the tax administrator may sell such, as authorized by Band Council Resolution, within 90 days for not less than the upset price set pursuant to subsection (6).

**CANCELLATION OF PROPRIETARY INTEREST  
HELD BY TAXPAYER**

Notice of  
Cancellation

**63.(1)** With the authorization of the Band Council, if the taxes or any part thereof remain unpaid, after the 30 day period



provided by the Demand for Payment and Notice of Enforcement served pursuant to Section 57 has expired, or upon the expiration of the period specified by the Band Council pursuant to Section 58(1), proceedings by way of cancellation of proprietary interest, as set out herein, may be taken by the tax administrator. The tax administrator shall serve a Notice of Cancellation of the tax debtor's interest in the reserve in the form of Schedule XV to this by-law.

(2) The tax administrator shall mail a copy of the notice referred to in subsection (1) to every place where the interest is registered and to the locatee, where applicable.

(3) Where taxes with interest are not paid before June 30 of the year following the taxation year in which they were imposed, or if enforcement proceedings are postponed under Section 58(1) then six months from the end of the period specified by the Band Council, the lease, license or permit to occupy the property which is the subject of the unpaid taxes may be cancelled. The tax administrator shall certify the cancellation in the form provided in Schedule XVI to this by-law. A certificate issued under this section shall be registered in the Surrendered and Designated Lands Register and the Reserve Land Register.

(4) Upon cancellation of the tax debtor's interest and with the consent of the Minister the Band shall acquire the interest in the land free and clear of all encumbrances or charges.

#### FORFEITURE OF PROPERTY

Forfeiture of  
Property

**64.(1)** Notwithstanding any other action for the recovery of taxes set out in this by-law, if any taxes remain unpaid 24 months after the mailing of the Demand for Payment and Notice of Enforcement served pursuant to Section 57, the tax debtor's interest in the reserve in respect of which the taxes remain unpaid shall, subject to subsections (2), (3), (4) and (5) herein, be absolutely forfeited.

Notice of  
Forfeiture

(2) The tax debtor's interest in the reserve shall not be forfeited under subsection (1) until the tax administrator serves a Notice of Forfeiture pursuant to subsection (4) and in the form set out in Schedule XVII, on the tax debtor and on anyone else who may be in lawful possession of the lands and the date on which the tax debtor's interest in the Reserve forfeits shall be the fortieth day after the date on which the notice was served.

(3) Prior to serving the Notice of Forfeiture pursuant to

subsection (4), the tax administrator shall obtain authorization from the Band Council to proceed by way of forfeiture.

Contents of  
Notice of  
Forfeiture

(4) The Notice of Forfeiture shall state:

(a) that the interest held by the tax debtor in the Reserve is subject to forfeiture under this section,

(b) the amount of all taxes, costs and fees that are due and payable to the date of the notice,

(c) the date on which the interest in the Reserve held by the tax debtor will forfeit,

(d) the right to prevent forfeiture by payment under this section, and

(e) that on forfeiture under this section, the interest held by the tax debtor in the Reserve will be forfeited clear of all valid and lawful charges except those rights of way, easements or other such third party interests which otherwise attach to the land or interest in land.

(5) The Notice of Forfeiture shall be given by mail or by delivering it to the person entitled to it at that person's last known address or to the address of that person which is specified in the records of the taxation authority.

(6) Where any taxes remain unpaid on December 31 of the second year after the calendar year in which they were imposed, the payment of those taxes does not prevent forfeiture unless the payment:

(a) includes all taxes then due and payable, and

(b) is made before forfeiture occurs under this section.

(7) With the consent of the Minister, the tax administrator shall certify, in the form set out in Schedule XVIII to this by-law, that the interest in the Reserve held by the tax debtor has been forfeited and the Registrar of the Indian Lands Registry in Ottawa, shall record the document cancelling the tax debtor's interest in the Reserve in the Register of Surrender and Designated Lands and the Reserve Land Register.

(8) Subject to paragraph 64(4)(e), upon forfeiture of the tax debtor's interest the Band shall acquire the interest in the land free and clear of all encumbrances or charges.

### ABSCONDING TAXPAYER

Collection  
Proceedings  
without Notice

**65.(1)** Where the tax administrator has reasonable grounds to believe that the taxpayer intends to remove his/her goods from the Reserve, or intends to dismantle or remove his/her improvements on Reserve, or take any other actions which may preclude or impede the collection of outstanding taxes owing pursuant to this by-law, the tax administrator shall apply to the Band Council for authorization to immediately commence any of the collection proceedings set out in the by-law and abridge or dispense with the time periods required therein. The Band Council may authorize the tax administrator to commence any of the collection proceedings set out in the by-law and abridge or dispense with the time periods required therein.

(2) In the alternative to subsection (1), or upon the request of the Band Council, the tax administrator may initiate proceedings in a court of competent jurisdiction, notwithstanding the fact that the time for payment of taxes has not yet expired.

### DISCONTINUANCE OF SERVICES

Discontinuance  
of Services

**66.** With the authorization of the Council, if the taxes or any part thereof remain unpaid, after the 30 day provided by the Demand for Payment and Notice of Enforcement served pursuant to Section 57 has expired, or upon the expiration of the period specified by Council pursuant to Section 58(1), any services provided by the Band or pursuant to any contract with the Band, to the tax debtor or to the lands or interests located on the Reserve which have been assessed pursuant to this by-law may be discontinued. A Notice of Discontinuance of Services in the form of Schedule XIX to this by-law, shall be delivered upon the tax debtor and to the locatee where appropriate, 30 days prior to such discontinuance, and shall include the date, time and place within that 30 days when the tax debtor or the locatee may appear before the Band Council to show cause as to why the services should not be discontinued. Following the appearance, the Band Council shall determine whether or not it will discontinue such services.

## PART XVII

### SERVICE AND LOCAL IMPROVEMENT CHARGES

Establishment of  
Service and  
Local  
Improvement  
Charges

**67.(1)** The Band 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) cutting grass or weeds or trimming trees or shrubbery on any highway, lane or other public place,
  - (d) suppression of dust on any highway, lane, or other public place;
  - (e) collection and disposal of garbage;
  - (f) collection and disposal of night soil or the contents of sewage holding tanks; and
  - (g) notwithstanding subsections 1(a) to (f) inclusive, such other projects for the maintenance, improvement or repair of properties within the area as the Band 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 any expenses of engineering, advertising, interest and carrying costs, sinking-fund or amortization costs, banking, legal fees, administration and any other expenses incidental to initiating and carrying out the work.

(5) Notwithstanding section 6 of this by-law, land or interests in land not subject to tax are subject to charges levied under this Part.

Notice of  
Charges

**68.**(1) Before imposing a charge, the Band Council shall give notice by

- (a) publishing the notice, at least 15 days prior to the meeting referred to in Section 69, in a newspaper of general circulation on the Reserve, if any;
- (b) posting the notice in the band administration offices and in prominent locations on the Reserve; and
- (c) sending the notice by registered mail, in the form set out in Schedule XX, to affected holders or occupiers who are not resident on the Reserve and providing the locatee, if applicable, with a copy of the notice.

(2) The notice required by subsections (1)(b) and (c) shall be given at least 15 days prior to the meeting referred to in Section 69.

(3) It shall be sufficient notice under subsection (1)(c) if the address in the current assessment roll is used.

(4) The notice shall state

- (a) the intention of the Band Council to have the work performed and levy the charge;
- (b) the area in respect of which the charge is to be levied;
- (c) the rate at which the charge will be levied; and
- (d) that the Band Council shall hold a public meeting to consider written and oral representations.

Hearing of  
Representations

**69.**(1) On the date and at the time and place set out in the notice referred to in Section 68, the Band Council shall sit and receive and hear representations.

(2) The Band Council shall not proceed with the charge until after it holds public meetings to consider representations.

(3) Where the Band 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 10 per cent, in the rate of a charge because of an increase in actual or estimated cost shall

be deemed not to be an amendment to the by-law that imposes the charge.

**70.**(1) The tax administrator shall keep separate accounts for money raised by each charge under this Part.

(2) The Band Council shall expend the money raised under this Part, and any interest that has accrued on that money.

**71.**(1) Charges under this Part shall be administered and enforced under this by-law in the same manner as taxes.

(2) For greater certainty, it is hereby declared that charges are a special lien under Part XVI.

(3) The charge may be part of or a supplement to the assessment roll.

## PART XVIII

### GENERAL AND MISCELLANEOUS

Interpretation

**72.**(1) Nothing under this by-law shall be rendered void or invalid, nor shall the liability of any person to pay tax or any other amount under this by-law be affected by:

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in an assessment roll, tax notice, or any notice hereunder;

(c) a failure of the taxation authority to do something within the required time.

**73.** A finding by a court that a provision of this by-law is void or invalid shall not affect the validity or invalidity of the rest of the by-law.

**74.** Where a provision in this by-law is expressed in the present tense, the provision applies to the circumstances as they arise.

Limitation Period

**75.** No action or proceeding for the return of money paid to the Band, or to the taxation authority, whether under protest or otherwise, on account of a demand, whether valid or invalid, made for tax or any amount under this by-law, shall be commenced after the expiration of 6 months from the making of the payment; but the payment shall be deemed to have been voluntarily made.

Extension of Time

**76.** The Chief and Council may by Band Council Resolution extend for a maximum of 30 days the time which anything is required to be done under this by-law and anything done within this period of time is as valid as if it had been done within the time otherwise provided for by this by-law.

Delivery of Notices

**77.** Where personal service is not required any notice delivered by the tax administrator or person acting under his direction, to a post office or a person authorized by the Canada Post Corporation to receive mail, is deemed to have been delivered to the addressee.

By-law Remedial

**78.** This by-law shall be construed as being remedial, and shall be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objects.

Headnotes, Marginal Notes, etc.

**79.** Headnotes, marginal notes and headings form no part of the enactment, but shall be construed as being inserted for convenience of reference only.

Coming into Force

**80.** This by-law shall come into force and effect on approval by the Minister.

This by-law is hereby enacted by the Band Council at a duly convened meeting held on the 24th day of March, 1997.

[Leonard George]  
Chief Leonard George

[Carleen A. Thomas]  
Councillor Carleen A. Thomas

[Gerald D. Thomas]  
Councillor Gerald D. Thomas

[Matthew Thomas]  
Councillor Matthew Thomas

SCHEDULE I

(section 10)

REQUEST FOR INFORMATION

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

RE: \_\_\_\_\_  
(property description)

Pursuant to Section 10 of the *Tsleil Waututh Nation (Burrard Indian Band) Property Assessment and Taxation By-law*, and pursuant to the authority vested in me by Band Council Resolution made the \_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_. I hereby request that you furnish to me, in writing, information concerning the following matters:

- 1.
- 2.
- 3.

Please be advised that if you do not provide me with accurate information as requested, it will be necessary for me to carry out my assessment on the basis of whatever information I may have in my possession.

Yours truly,

\_\_\_\_\_  
Assessor



## SCHEDULE II

(section 14)

## CLASSES OF PROPERTY

*Class 1 - Residential*

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, mobile homes, nursing homes, rest homes, summer and seasonal dwellings, bunkhouses, cookhouses and ancillary improvements compatible with and used in conjunction with any of the above, but not including:
  - (i) hotels or motels other than the portion of the hotel or motel building occupied by an interest holder as his residence, and
  - (ii) land or improvements or both that are owned by the Crown in right of Canada or the Province of British Columbia, or by an agent of either, and are used for the purposes of:
    - (A) a penitentiary or correctional centre;
    - (B) a mental health facility as defined in the *Mental Health Act* of the Province of British Columbia;
    - (C) a hospital for the care of the mentally or physically handicapped;
- (b) improvements on land classified as a farm and used in conjunction with the farm operation, including the farm residence and outbuildings;
- (c) land having no present use and which is neither specifically zoned nor held for business, commercial, forestry or industrial purposes.

*Class 2 - Utilities*

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, 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 5 - Light Industry*

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,
- (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*

Class 6 property shall include all land and improvements not included in Classes 1, 2, 5 and 8.

*Class 8 - Recreational Property/Non-Profit Organization*

- (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) motor car racing;
    - viii) trap shooting;
    - ix) archery;
    - x) ice skating;

- xi) waterslides;
  - xii) museums;
  - xiii) amusement parks;
  - xiv) horse racing;
  - xv) rifle shooting;
  - xvi) pistol shooting;
  - xvii) horse back riding;
  - xviii) roller skating;
  - xix) marinas;
  - xx) parks and gardens open to the public;
- (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 non-profit fraternal organization of persons of either or both sexes, together with the facilities necessarily incidental to that use, for at least 150 days in the year ending on June 30, of the calendar year preceding the calendar year for which the assessment role 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.

Where a property falls into two or more prescribed classes the assessor shall determine the share of the actual value of the property attributable to each class and assess the property according to the proportion each share constitutes of the total actual value.

SCHEDULE III  
(sections 21(2), 24, 25)  
NOTICE OF ASSESSMENT

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

RE: \_\_\_\_\_  
(description of property or taxable interest)

Take notice that the Assessment Roll has been adopted by Band Council Resolution date the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_ and that in respect of the above-noted parcel of land or interest in land the following person(s) is/are liable to pay any taxes levied, pursuant to the *Tsleil Waututh Nation (Burrard Indian Band) Property Assessment and Taxation By-law*:

Name(s)

Address(s)

The assessed value of the real property \_\_\_\_\_

The classification of the real property \_\_\_\_\_

Total assessed value \_\_\_\_\_

And take notice that you may, within 30 days of the date of mailing of this Assessment Notice, appeal the assessment to the Assessment Review Committee in respect of liability to assessment, assessed value, any alleged assessment classification; or alleged error or omission. The notice of appeal must be in writing and signed by the appellant or his/her agent, and shall set out a mailing address to which all notices to such appellant may be sent. The notice of appeal shall be mailed to the attention of the Assessment Review Committee at the address hereon stated.

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

\_\_\_\_\_  
Tax Administrator

SCHEDULE IV

(section 30)

APPEAL TO ASSESSMENT REVIEW COMMITTEE

Pursuant to the provisions of the *Tsleil Waututh Nation (Burrard Indian Band) Property Assessment and Taxation By-law*, I hereby appeal the assessment of the following property:

(Description of the Property)

On the following grounds:

- 1.
- 2.
- 3.
- 4.

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_.

PRINTED NAME OF APPELLANT

APPELLANT'S SIGNATURE

Address to which all notices to appellant are to be sent.

TO: Assessment Review Committee

c/o \_\_\_\_\_

SCHEDULE V

(section 35(3))

NOTICE OF HEARING

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

RE: \_\_\_\_\_  
(description of property)

Take notice that the Assessment Review Committee will hear your appeal, dated the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_ relating to the above-noted property which hearing shall be held at the hour of \_\_\_\_\_ (a.m./p.m.) on the day of \_\_\_\_\_, 19\_\_.

And take notice that you should bring to the hearing all relevant documents pertaining to such appeal.

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_.

Assessment Review Committee

per

SCHEDULE VI

(section 36)

REQUEST FOR ATTENDANCE

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

\_\_\_\_\_

Whereas an appeal has been filed with respect to the assessment of property described as \_\_\_\_\_ (description of property), and whereas it has been made to appear that you may have information to assist the Assessment Review Committee.

This is therefore to request you to attend before the Assessment Review Committee at \_\_\_\_\_ (location) on the \_\_\_\_\_ day of \_\_\_\_\_ at \_\_\_\_\_ (a.m./p.m.) to give evidence concerning the said assessment, bringing with you any documents in your possession that may relate to the said assessment.

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

Assessment Review Committee

per

SCHEDULE VII

(section 39)

TAX NOTICE

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

RE: \_\_\_\_\_

(description of land or interest in land)

Pursuant to the provisions of the *Tsleil Waututh Nation (Burrard Indian Band) Property Assessment and Taxation By-law*, taxes in the amount as described below are hereby levied with respect to the above-noted parcel of land or interest therein. Taxes are due and payable by 4:00 p.m. (of the first business day after July 1st) July \_\_\_\_\_, 19\_\_.

The name(s) and address(s) of the person(s) liable to pay the taxes is(are) as follows:

\_\_\_\_\_  
\_\_\_\_\_

Assessed value	\$
Taxes (current year)	\$
Arrears	\$
Interest	\$
Total Payable	\$

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_ .

\_\_\_\_\_  
Tax Administrator



## SCHEDULE VIII

(section 54)

COSTS PAYABLE BY A TAXPAYER  
ARISING FROM ENFORCEMENT PROCEEDINGS

- |    |   |                         |
|----|---|-------------------------|
| 1. | For preparation of and serving any and all notices required by Part XVI on the Taxpayer, Tax Debtor or any other person, newspaper or on any property, etc.:  | \$35.00 per notice      |
| 2. | For attending, investigating, inventorying, cataloguing, or seizing property, and preparing and conducting a Sale by Distress, for each person involved:  | \$40.00 per hour        |
| 3. | For drafting, filing and executing a lien or encumbrance:   | \$150.00                |
| 4. | For sale of improvements or disposition of interests in reserve land, including attending, investigating, inventorying, cataloguing, preparing and executing a Sale of Improvements and Disposition of Interest on Reserve, for each person involved: | \$40.00 per hour        |
| 5. | For issuing and registering any and all certificates required by Part XVI:  | \$10.00 per certificate |
| 6. | For disbursements, including without limiting photocopying (\$0.30 per page), advertising, storage fees, etc.   | as and when arising     |

SCHEDULE IX  
(subsection 55(2))

CERTIFICATION OF DEBT  
OWING BY THE TAXPAYER

PURSUANT TO THE *TSLEIL WAUTUTH NATION (BURRARD INDIAN BAND) PROPERTY ASSESSMENT AND TAXATION BY-LAW*

I, \_\_\_\_\_, Tax Administrator of the Tsleil Waututh Nation (Burrard Indian Band), certify that \$ \_\_\_\_\_ is the amount of the outstanding taxes which is due and owing by \_\_\_\_\_ (Taxpayer) with respect to \_\_\_\_\_ (Description of Property/Interest in the Reserve).

Attached hereto is a copy of that part of the assessment roll of the Tsleil Waututh Nation (Burrard Indian Band) that references the property taxes which are due and payable by \_\_\_\_\_ (Taxpayer) with respect to \_\_\_\_\_ (Description of interest on Reserve).

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_ .

\_\_\_\_\_  
Tax Administrator

SCHEDULE X  
(section 57)

DEMAND FOR PAYMENT AND NOTICE OF  
ENFORCEMENT PROCEEDINGS

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

RE: \_\_\_\_\_  
(description of property)

The payment date of June 30, 19\_\_\_\_, prescribed by the Notice of Taxes served on you with respect to the above-noted property has now expired. The Tsleil Waututh Nation (Burrard Indian Band) **HEREBY DEMANDS IMMEDIATE PAYMENT IN FULL** of the following debt which is due and owing:

Taxes:

Interest:

Other costs:

**TOTAL OUTSTANDING TAX DEBT:**

TAKE NOTICE THAT the failure to pay in full the above-mentioned tax debt within 30 days from the date of this Demand may result in procedures being taken by the Taxation Authority for the enforcement and collection of such debt. Additional costs may accrue to this debt.

*The Tsleil Waututh Nation (Burrard Indian Band) Property Assessment and Taxation By-law* contains detailed procedures allowing for the enforcement and collection of a tax debt which is due and owing. These enforcement and collection procedures may affect your property, including chattels located on this property and may affect the on-going services being provided to your property. The remedies and procedures which may be used by the Tax Administrator are set out in the *Tsleil Waututh Nation (Burrard Indian Band) Property Assessment and Taxation By-law*. A copy of the By-law is available for your review from the Tax Administrator upon request.

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

\_\_\_\_\_  
Tax Administrator

SCHEDULE XI  
(sections 60 and 61)  
NOTICE OF DISTRESS

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

RE: \_\_\_\_\_  
(description of property)

TAKE NOTICE THAT failure to pay the outstanding tax debt due and owing with respect to the above-noted property, being \$ \_\_\_\_\_, on or before the expiration of 7 (seven) days after the date of this notice will result in the Tax Administrator, pursuant to Section 60(3) of the *Tsleil Waututh Nation (Burrard Indian Band) Property Assessment and Taxation By-law*, seizing by distress the property described as follows:

(a general description of the property which has been assessed)

AND FURTHER TAKE NOTICE THAT failure to pay the outstanding tax debt upon the expiration of the 7 (seven) days set out above, will result in a copy of this notice being posted at the locations on Reserve where the property is located and will result in the seizure of such property, which will be held in the possession of the Tax Administrator, at your cost, such cost being added to the amount of the taxes outstanding, until the tax debt is paid.

AND FURTHER TAKE NOTICE that pursuant to Section 61(1) of the *Tsleil Waututh Nation (Burrard Indian Band) Property Assessment and Taxation By-law*, you must commence legal proceedings in a court of competent jurisdiction to challenge such seizure within 60 (sixty) days from the date of such seizure, or you will be estopped from denying the validity of both the seizure and the sale of such property.

AND FURTHER TAKE NOTICE THAT upon the expiration of 60 (sixty) days after the property has been seized and the failure to pay the outstanding tax debt or commence court proceedings as set out above, you will be deemed to have abandoned the property seized and the Tax Administrator may authorize that the property will be sold by public auction. A copy of the Notice of Sale of Property seized by Distress will be posted on your property located on Reserve, and will be published for at least 7 (seven) days in the \_\_\_\_\_ Newspaper, (one or more newspapers of general local circulation) before the date of sale.

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

\_\_\_\_\_  
Tax Administrator

SCHEDULE XII

(section 61)

A NOTICE OF SALE OF PROPERTY SEIZED BY DISTRESS

TAKE NOTICE THAT a sale by public auction for outstanding taxes owed to the Tsleil Waututh Nation (Burrard Indian Band) will occur on \_\_\_\_\_, 19\_\_ at \_\_\_\_\_ o'clock at \_\_\_\_\_ (Location) on Burrard Inlet Indian Reserve No. 3.

At the above-noted sale, the following property, seized by Distress pursuant to Sections 60 and 61 of the *Tsleil Wautulh Nation (Burrard Indian Band) Property Assessment and Taxation By-law*, will be sold, with the proceeds of such sale being used to pay the outstanding tax debt:

GENERAL DESCRIPTION OF THE PROPERTY

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_.

\_\_\_\_\_  
Tax Administrator

SCHEDULE XIII

(subsections 62(1) and 62(3))

NOTICE OF SALE OF IMPROVEMENTS AND DISPOSITION OF INTEREST IN THE RESERVE

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

RE: \_\_\_\_\_  
(description of property)

\_\_\_\_\_  
(interest on reserve)

TAKE NOTICE THAT failure to pay all outstanding taxes with respect to the above-mentioned property, being \$ \_\_\_\_\_, on or before the expiration to 60 (sixty) days after the date of this notice will result in the Tax Administrator for the Tsleil Waututh Nation (Burrard Indian Band) holding a sale by public auction (or tender) of the improvements located on the above-mentioned property and a disposition by public auction (or tender) of the above-noted interest on the Burrard Inlet Indian Reserve No. 3. The Sale of Improvements and Disposition of Interest in the Reserve shall be published in the \_\_\_\_\_ newspaper for 7 (seven) days prior to such sale and disposition, and shall be posted on the above-noted property located on the Reserve.

AND TAKE NOTICE THAT on or before the expiration of 6 (six) months after the above-mentioned sale and disposition, you may redeem your improvements and interest in the Reserve by paying to the Tax Administrator the full amount of all taxes for which the improvements were sold and the interest disposed, together with all taxes which have subsequently fallen due, including without restricting, the cost of the above-mentioned sale and disposition. If upon the expiration of those 6 (six) months any amount of the taxes remain outstanding, the sale of the improvements and disposition of the interest will be declared final, and the purchaser shall obtain both your title in the improvements sold and your interest in the Reserve.

AND TAKE NOTICE THAT upon the sale and disposition being declared final, you will be required to immediately vacate the property, and any rights or interests which you held in the improvements and to the Reserve land will be transferred in full to the purchaser.

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

\_\_\_\_\_  
Tax Administrator

SCHEDULE XIV

(subsection 62(10))

CERTIFICATION OF SALE AND  
DISPOSITION OF INTEREST ON RESERVE

RE: \_\_\_\_\_  
(description of interest on reserve)  
\_\_\_\_\_  
(description of improvements)

I, \_\_\_\_\_, Tax Administrator of the Tsleil Waututh Nation (Burrard Indian Band), hereby certify that resulting from the failure of \_\_\_\_\_ to pay the outstanding tax debt on the above-mentioned interest on Reserve, that interest has been disposed of by Public Auction (or Tender) and the above-mentioned improvements have been sold by Public Auction or Tender pursuant to Sections 62(5) and 62(6) for Public Tender) and 62(10) of the *Tsleil Waututh Nation (Burrard Indian Band) Property Assessment and Taxation By-law*. The following person shall, pursuant to Section 62(11) of that By-law, be substituted for the Tax Debtor as the holder/owner of the above-noted interest in the Reserve, including the improvements:

NAME AND ADDRESS OF PURCHASER AT SALE

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

\_\_\_\_\_  
Tax Administrator

SCHEDULE XV

(section 63(1))

NOTICE OF CANCELLATION OF INTEREST IN  
BURRARD INLET INDIAN RESERVE NO. 3.

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

RE: \_\_\_\_\_  
(description of property)

\_\_\_\_\_  
(interest in the reserve)

TAKE NOTICE THAT failure to pay in full the outstanding tax debt of \$ \_\_\_\_\_ with respect to the above-noted property will result, upon the expiration of 6 (six) months from the date of this notice, in the cancellation of your interest in such property on the Burrard Inlet Indian Reserve No. 3. The failure to pay such taxes is a breach of a term of the \_\_\_\_\_ (lease, license or permit) which can result in the cancellation of such interest.

Upon the cancellation of such interest you will be required to immediately vacate the reserve, and any rights or interests which you acquired through such \_\_\_\_\_ (lease, license or permit) will cease to exist.

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

\_\_\_\_\_  
Tax Administrator



SCHEDULE XVI

(section 63)

CERTIFICATION OF CANCELLATION OF INTEREST  
IN BURRARD INLET INDIAN RESERVE NO. 3

RE:

\_\_\_\_\_

(description of property)

\_\_\_\_\_

(interest on reserve)

I, \_\_\_\_\_, Tax Administrator for the Tsleil Waututh Nation (Burrard Indian Band), hereby certify that the above-mentioned interest on Burrard Inlet Indian Reserve No. 3 has been canceled or terminated pursuant to Section 63(3) of the *Tsleil Waututh Nation (Burrard Indian Band) Property Assessment and Taxation By-law* as a result of the failure of \_\_\_\_\_ to pay the outstanding tax debt which was due and payable.

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_.

\_\_\_\_\_  
Tax Administrator

SCHEDULE XVII

(section 64(2))

NOTICE OF FORFEITURE

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

RE: \_\_\_\_\_  
(description of property)

\_\_\_\_\_  
(interest in the reserve)

TAKE NOTICE THAT taxes imposed by the *Tsleil Waututh Nation (Burrard Indian Band) Property Assessment and Taxation By-law* for the above-noted property in the year(s) \_\_\_\_\_, \_\_\_\_\_, have been outstanding for two (2) years and pursuant to Section \_\_\_\_\_, the above-noted interest on Burrard Inlet Indian Reserve No. 3 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 Tsleil Waututh Nation (Burrard Indian Band). Upon such forfeiture, your interest in Burrard Inlet Indian Reserve No. 3 will vest in the Tsleil Waututh Nation (Burrard Indian Band) clear of all charges except those rights of way, easements or other such third party interests which attach to that Reserve land.

AND FURTHER TAKE NOTICE THAT where any taxes remain unpaid on December 1 of the second year after the calendar year in which they were imposed, the payment of those taxes does not prevent forfeiture unless the payment:

- (i) includes all taxes then due and payable, and
- (ii) is made before forfeiture occurs under this section.

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

\_\_\_\_\_  
Tax Administrator

SCHEDULE XVIII

(subsection 64(7))

CERTIFICATION OF FORFEITURE

RE:

\_\_\_\_\_ (description of property)

\_\_\_\_\_ (interest on reserve)

I, \_\_\_\_\_, Tax Administrator for the Tsleil Waututh Nation (Burrard 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 Burrard Inlet Indian Reserve No. 3, such interest has been forfeited to the Tsleil Waututh Nation (Burrard Indian Band) pursuant to Sections \_\_\_\_\_ and \_\_\_\_\_ of the *Tsleil Waututh Nation (Burrard Indian Band) Property Assessment and Taxation By-law*.

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

\_\_\_\_\_  
Tax Administrator

SCHEDULE XIX

(section 66)

NOTICE OF DISCONTINUANCE OF SERVICES  
TSLEIL WAUTUTH NATION  
(BURRARD INDIAN BAND)

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

RE: \_\_\_\_\_  
(description of property)

TAKE NOTICE THAT the taxes for the above-noted property have been due and outstanding for \_\_\_\_\_ months, and that unless payment in full for this tax debt is received on or before 30 (thirty) days after the date of this Notice, or you have appeared before the Band Council and shown cause as set out below, the following services provided to this property will be discontinued:

LIST SERVICES TO BE DISCONTINUED

AND FURTHER TAKE NOTICE THAT you may attend a meeting of the Band Council scheduled for \_\_\_\_\_, 19\_\_ at \_\_\_\_\_ o'clock, at \_\_\_\_\_ (place), (within the 30 days set out above) and show cause as to why the services should not be discontinued.

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_.

\_\_\_\_\_  
Tax Administrator

**UPPER SIMILKAMEEN INDIAN BAND  
PROPERTY TAX AMENDING BY-LAW NO. 1 (1997)**

[Approved by Minister on November 7, 1997]

WHEREAS the *Upper Similkameen Indian Band Property Tax By-law* was approved pursuant to section 83 of the *Indian Act* on August 15th, 1997.

AND WHEREAS certain standard dates contained in the *Upper Similkameen Band Property Tax By-law* are now past and inconsistent with completion dates of the assessment rolls of the British Columbia Assessment Authority.

AND WHEREAS it is necessary to make amendment to the dates contained in the *Upper Similkameen Indian Band Property Taxation By-law* to follow consistency with British Columbia Assessment Authority.

BE IT HEREBY RESOLVED that the Chief and Council of the Upper Similkameen Indian Band enacts the following by-law pursuant to section 83 of the *Indian Act*.

**1. SHORT TITLE**

This by-law may be cited as the *Property Tax Amending By-law No. 1 (1997)*.

**2.** Section 19 of the *Upper Similkameen Indian Band Property Taxation By-law* is amended by deleting it and substituting the following:

“No later than December 31 for each taxation year, the tax administrator shall prepare an assessment roll containing the following particulars:

- (a) the name and last known address of the person assessed;
- (b) a short description of the land;
- (c) the classification of
  - (i) the land
  - (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.”



**WESTBANK FIRST NATION**  
**PROPERTY ASSESSMENT AMENDMENT BY-LAW**  
**97-TX-05**

[Approved by Minister on December 23, 1997]

WHEREAS the Band Council of the Westbank First Nation deems it advisable and in the best interests of the band to continue to engage in the taxation for local purposes of land, or interests in land, in the reserve lands of the Westbank First Nation, including rights to occupy, possess or use land in the reserve lands of the Westbank First Nation;

NOW BE IT HEREBY RESOLVED that the *Property Assessment Amendment By-law* be and is hereby enacted for the purpose of continuing assessment and taxation for local purposes of land, or interests in land, in the reserve, including rights to occupy, possess or use land in the reserve, pursuant to the provisions of the *Indian Act* and in particular pursuant to the provisions of subsection 83(1) of the *Indian Act*, and pursuant to the inherent right of self-government,

and,

THAT UPON APPROVAL by the Minister of Indian Affairs and Northern Development, the *Property Assessment Amendment By-law* shall come into full force and effect.

**1.** This *Property Assessment Amendment By-law* amends the *Westbank First Nation Property Assessment By-law 95-TX-07*.

**2.** The following definition is substituted for the definition of “*Assessment Act*” in subsection 1(1):

“*Assessment Act*” means the *Assessment Act*, RSBC 1996, c.20.”

**3.** The following definition is substituted for the definition of “*Assessment Authority Act*” in subsection 1(1):

“*Assessment Authority Act*” means the *Assessment Authority Act*, RSBC 1996, c.21.”

**4.** Section 11(1)(b)(v) and 11(1)(b)(vi) are repealed and replaced with the following:

**11(b)(v)** a manufactured home is moved to a new location or destroyed after October 31 and prior to December 31 of the year in which the assessment roll is completed, or

(vi) a manufactured home is placed on land that has been assessed or the home is purchased by the interest holder of the land that has been

assessed after October 31 and prior to December 31 of the year in which the assessment roll is completed;”

5. The following subsection is substituted for subsection 36(1):

“**36.(1)** Land held or occupied by a municipality or the Crown in Right of the Province of British Columbia, held or occupied by, or on behalf of, a municipality or the Crown in Right of the Province of British Columbia, is, with the improvements on it, liable to assessment under this section.”

6. Subsection 41(1) is repealed and replaced with the following:

“**41.(1)** Where a person is of the opinion that an error or omission exists in the completed assessment roll in that:

- (a) the name of a person has been wrongfully inserted in, or omitted from, the assessment roll,
- (b) land or improvements or both land and improvements within the reserve have been wrongfully entered on, or omitted from the assessment roll,
- (c) land or improvements, or both land and improvements are not assessed at actual value,
- (d) land or improvements or both land and improvements have been improperly classified,
- (e) an exemption has been improperly allowed or disallowed, or
- (f) there has been any other error or omission,

he may by a written notice signed by him, his solicitor, or an agent authorized by him in writing addressed to the assessor together with a non-refundable appeal fee of \$25.00 per roll entry, payable to “Westbank First Nation”, appeal an assessment. If the appeal fee is not submitted with the written notice of appeal the assessor shall advise the appellant by registered mail that the appeal will be deemed invalid if the appeal fee is not received in the offices of the assessor within 21 days from the date of mailing of the registered letter.”

7. The following heading and section 65 is added:

“AMENDMENTS

**65.** Any section of this by-law or Schedule to this by-law may be amended by a by-law adopted by the council and approved by the minister in accordance with appropriate section or sections of the *Indian Act*.”





**WESTBANK FIRST NATION**  
**PROPERTY TAXATION AMENDMENT BY-LAW**  
**97-TX-04**

[Approved by Minister on December 23, 1997]

WHEREAS the Band Council of the Westbank First Nation deems it advisable and in the best interests of the band to continue to engage in the taxation for local purposes of land, or interests in land, in the reserve lands of the Westbank First Nation, including rights to occupy, possess or use land in the reserve lands of the Westbank First Nation;

NOW BE IT HEREBY RESOLVED that the *Property Taxation Amendment By-law* be and is hereby enacted for the purpose of continuing assessment and taxation for local purposes of land, or interests in land, in the reserve, including rights to occupy, possess or use land in the reserve, pursuant to the provisions of the *Indian Act* and in particular pursuant to the provisions of subsection 83(1) of the *Indian Act*, and pursuant to the inherent right of self government,

and,

THAT UPON APPROVAL by the Minister of Indian Affairs and Northern Development, the *Property Taxation Amendment By-law* shall come into full force and effect.

1. This *Property Taxation Amendment By-law* amends the *Westbank First Nation Property Taxation By-law 95-TX-08*.

2. The following subsection is substituted for subsection 12.(3)(i):

“(i) all expenses incurred in defending any challenge to this by-law, the assessment by-law or to the expenditure by-law or any of their provisions, including legal costs,”

3. The following subsection is substituted for subsection 12.(3)(j):

“(j) payments due under any service agreement entered into between the band and any municipality or other government in respect of the provision of services to the reserve or to any other “reserve” or “special reserve” (as those terms are defined in the *Indian Act*) of the band,”

4. The following subsection is substituted for subsection 12.(3)(k):

“(k) expenses incurred in the preparation, administration and enforcement of all by-laws made pursuant to sections 81, 83 and 85.1 of the *Indian Act*,”

5. The following subsection is substituted for subsection 23(2):

“Council shall refund the amount paid in excess of liability where, subsequent to completion or certification of a tax roll under this Part, it is shown that for the current taxation year a property recorded on the taxation roll was not liable to taxation, or a person had been taxed in excess of liability, or a person was wrongfully named as an interest holder. Except by Order of a Court, no refund will be made after December 31 of the year following the year in which the tax notice was issued.”

6. The following heading and section 23.1 is substituted for the heading and section 23.1:

**“POWER TO REDUCE TAXES BY AMOUNTS EQUAL TO  
WESTBANK FIRST NATION GRANTS**

**23.1** Council may from time to time provide for a general reduction of taxes due by a taxpayer for a taxation year in an amount determined by band council resolution, to be known as the Westbank First Nation Grants, provided however that the balance of taxes must be actually paid within the taxation year, or no reduction will be allowed.”

7. The following heading and section 23.2 is added:

**“POWER TO DELAY TAXES FOR POVERTY AND SICKNESS**

**23.2(1)** Council may, at any time after the mailing of taxation notices for that year, with or without notice, receive a petition from an interest holder of property who declares himself, from sickness or extreme poverty, unable to pay the taxes levied against him, and may delay the due date for the payment of the taxes due by the petitioner until April 30th of the year following the year in which taxes were due, or reject the petition.

(2) If council delays the due date for payment of taxes pursuant to subsection (1), it shall waive penalties and it may as a condition of granting such delay require the petitioner to:

- (a) pay interest on the tax arrears at such rate as determined under section 10(4), and
- (b) provide any form of security for payment of the tax arrears that council deems appropriate,

and in every such case the Surveyor of Taxes may register a lien on the property which lien shall attach to the entire property taxed, and without limiting the foregoing, attaches to the interest of a subsequent interest holder of the property.”

8. The following subsection is substituted for subsection 29(1):

“29.(1) In January following the year for which taxes are imposed, or so soon as is practical thereafter, the Surveyor of Taxes shall prepare a list of taxes which have not been paid, together with the name of the assessed taxpayers named in the taxation roll liable for payment of unpaid taxes. The list shall be submitted to the council who shall approve that notice be given to all persons named that collection proceedings may be taken against them for recovery of overdue taxes.”

9. The following subsection is substituted for subsection 29(2):

“(2) Following receipt of the approval provided pursuant to subsection (1), the Surveyor of Taxes shall, by mail or personal delivery to the taxpayer’s last known address, and in the form set out in Schedule V, serve a demand for payment and notice of pending enforcement proceedings on all persons whose names are on the approved list, and all persons who have an interest in the property in respect of which taxes have not been paid.”

10. Schedule III is amended by replacing the No.1 on Schedule III with the following No.1 on Schedule III.

SCHEDULE III  
(Section 25)

COSTS PAYABLE BY A TAXPAYER  
ARISING FROM ENFORCEMENT PROCEEDINGS

- 1. For preparation of and serving any and all notices required by Part 6 of the Taxpayer, Tax Debtor or any other person, newspaper or on any other property, etc.; \$35.00 per notice

11. Upon approval by the Minister, this by-law shall come into force as of the date it was passed by the Band Council, and shall be in force with respect to the 1998 taxation year, and following.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Westbank First Nation held at the Westbank First Nation Administration Office, 515 Highway 97 South, Kelowna, B.C., this [19] day of [December] , 19 [97] .

[Brian Eli]

Chief

[Deanna Hamilton]

Councillor

[Wayne Eli]

Councillor

[Larry Derrickson]

Councillor

[Clarence Clough]

Councillor



## SCHEDULE "A"

The Whispering Pines/Clinton Indian Band Council does hereby resolve that:

COLUMN 1	COLUMN 2
Class of Property prescribed under the <i>Whispering Pines/Clinton Indian Band Property Taxation and Assessment By-law</i> .	Rate of tax applied against each \$1,000 of Net Taxable Value of Property.
	Land & Improvements
Class 1 - Residential	7.4414
Class 2 - Utilities	25.1580
Class 3 - Unmanaged Forest Land	23.0629
Class 4 - Major Industry	22.9334
Class 5 - Light Industry	19.2088
Class 6 - Business & Other	17.7329
Class 7 - Management Forest Land	11.4759
Class 8 - Recreational/Non-Profit	7.8820
Class 9 - Farm	9.0145

[Richard LeBourdais]

Chief Richard LeBourdais

\_\_\_\_\_  
Councillor Joe LeBourdais

[Eugene LeBourdais]

\_\_\_\_\_  
Councillor Eugene LeBourdais

**OPASKWAYAK CREE NATION**  
**OCN ANNUAL TAX RATE BY-LAW NO. 1, 1998**

[Approved by Minister on May 25, 1998]

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 1998 the following tax rates for each class of property:

Residential 1 (10)	22 mills on 45% of assessment value
Residential 2 (20)	22 mills on 45% of assessment value
Farm Property (30)	22 mills on 33% of assessment value
Pipeline Property (51)	22 mills on 50% of assessment value
Railway Property (52)	22 mills on 25% of assessment value
Other Property (60)	22 mills on 65% of assessment value
Golf Course Property (70)	22 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, 1998*.

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 [14th] day of [April], 1998.





## APPENDIX 1

### \_\_\_\_\_ FIRST NATION BY-LAW NO. \_\_\_\_\_

#### SAMPLE FIRST NATION PROPERTY ASSESSMENT AND TAXATION BY-LAW\*

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\* Revised from F.N. Gaz. 1997.1:1.41. Revised text is underlined.

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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 \_\_\_\_\_ 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 \_\_\_\_\_ Band at a duly convened meeting, enacts the following by-law.

#### SHORT TITLE

1. This by-law may be cited as the “*Property Assessment and Taxation By-law*”.

#### PART I

#### INTERPRETATION

2.(1) In this by-law,

“Act” means the *Indian Act*, R.S.C. 1985, c.I-5;

“actual value” means the market value of the interest in land as if it were held in fee simple off reserve;

“assessed value” means the actual value of interests in land as determined under this by-law;

“assessment roll” means a list prepared pursuant to this by-law and includes a supplementary roll, setting out interests in land within the assessment area and their assessed values for the purposes of taxation and includes any alterations or additions under Part IX of this by-law;

“assessment year” means the year, from January 1 to December 31 in which taxes are to be levied;

“assessor” means a person, or persons appointed by Chief and Council for the purposes of this by-law and any related duties as required by Chief and Council;

“Band or First Nation” means the \_\_\_\_\_ Indian Band being a band within subsection 2(1) of the Act;

“band council resolution” means a motion passed and approved by a majority of the councillors of the band present at a duly convened meeting;

“Chief and Council”, or “Council” means the Chief and Council of the \_\_\_\_\_ Band (selected according to the custom of the Band or under subsection 2(1) and section 74 of the Act);

“holder” means a person in lawful possession of an interest in land in the reserve or a person who, for the time being:

- (a) is entitled to possession of the interest;
- (b) is an occupier of the interest;
- (c) has any right, title, estate or interest; or
- (d) is a trustee of the interest;

“improvement” means an addition to land or water over land and, without restricting the generality of the foregoing, includes:

- (a) anything erected or placed in, upon or under land, or affixed to land, so that without special mention it would be transferred by a transfer of land;
- (b) anything erected or placed in or upon, or affixed to an improvement, so that without special mention it would be transferred by a transfer of land;
- (c) any item of immovable machinery and equipment which is prescribed assessable by band council resolution; or
- (d) a manufactured home.

“interest in land” means land or improvements, or both, and, without restricting the generality of the foregoing, includes any interest in land or improvements, the right to occupy, possess or use land or improvements in the reserve;

“local improvement charge” means a charge in respect of a local improvement based on the actual or estimated capital costs and interest amortized over a fixed period of years;

“locatee” means an Indian who is in lawful possession of land in the reserve pursuant to subsections 20(1) and (2) of the Act and for whose benefit the Minister has leased the land pursuant to subsection 58(3) of the Act;

“Minister” means the Minister of Indian Affairs and Northern Development;

“manufactured homes” means any structure whether equipped with wheels or not and whether self-propelled or not, that:

- (a) is used or designed for use as a dwelling or sleeping place; and
- (b) is constructed or manufactured to be moved from one point to another by being towed or carried unless licenced or able to be licenced 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 \_\_\_\_\_ 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 \_\_\_\_\_ Indian Reserve(s), number(s) \_\_\_\_\_ defined in subsection 2(1) of the Act and any land held as a special reserve for the use and benefit of the \_\_\_\_\_ 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 \_\_\_\_\_ Indian Band;

“trustee” means an executor, administrator, guardian, committee, receiver or any person having or taking upon him or herself the lawful possession, administration or control of property affected by an express trust, or having by lawful possession, management and control of the property of a person under any legal disability.

(2) The preamble forms part of this by-law.

## PART II

### ADMINISTRATION

**3.(1)** Council may appoint a tax administrator for a specified or indefinite term to administer this by-law.

(2) The tax administrator is responsible for collection of taxes and enforcement of payment under this by-law.

## PART III

### APPLICATION OF BY-LAW

**4.** This by-law applies to all interests in land within the Reserve.

## PART IV

### LIABILITY TO TAXATION

**5.(1)** Subject to section 6, all interests in land including any right to occupy, possess, or use land, is subject to taxation under this by-law.

(2) Without derogating from Council's taxing authority or jurisdiction, Council may accept payment of taxes in the form of 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 \_\_\_\_\_ 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 \_\_\_\_\_ 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 \_\_\_\_\_ of the year during which the assessment roll is completed.

**16.** The actual value of the interest in land for an assessment roll is to be determined as if on the valuation date:

- (a) the interest in land and all other properties were in the physical condition that they are in on \_\_\_\_\_ following the valuation date; and
- (b) the permitted use of the property and all other interests in land were the same as on \_\_\_\_\_ 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 \_\_\_\_\_ (appropriate provincial legislation) as amended from time to time.

**18.(1)** Except as provided in subsections 17(2) and 18(3), the assessor shall value land and improvements at their actual value.

(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 \_\_\_\_\_ :

- (a) the pole lines, metallic or fibre optic cables, towers, poles, wires, transformers, conduits and mains of a telecommunication, trolley coach, bus or electrical power corporation, but not including substations;
- (b) the track in place of a railway corporation;



(c) the pipelines of a pipeline corporation for the transportation of petroleum, petroleum products, or natural gas, including valves, cleanouts, fastenings, and appurtenances located on the right of way, but not including distribution pipelines, pumping equipment, compressor equipment, storage tanks and buildings;

(d) the right of way for pole lines, cables, towers, poles, wires, transformers, conduits, mains and pipelines referred to in paragraphs (a) and (c);

(e) the right of way for track referred to in paragraph (b).

(3) Notwithstanding subsection (1), if Council has, in a lease or other instrument granting an interest in land, placed a restriction on the use of the land, the assessor shall consider the restriction.

(4) The duration of the interest in land or the right of Council to terminate an interest in land is not a restriction within the meaning of subsection (3).

## PART VIII

### THE ASSESSMENT ROLL

**19.** No later than \_\_\_\_\_ of the taxation year, and \_\_\_\_\_ every year thereafter the assessor shall prepare an assessment roll containing the following particulars:

(a) the name and last known address of the person assessed;

(b) an accurate or legal description of the land;

(c) the classification of

(i) the land, and

(ii) the improvements;

(d) the actual value by classification of

(i) the land, and

(ii) the improvements;

(e) the total assessed value;

(f) the total assessed value of exemptions from taxation, where applicable;

(g) the total net taxable value; and

(h) any other necessary information.

**20.** The assessor shall include in the assessment roll the particulars set out in

section 19 for any interest in land in respect of which grants-in-lieu of taxes may be accepted.

**21.** The assessor shall set out the value of improvements separately from the value of the land on which they are located.

**22.(1)** A person whose name appears in the assessment roll shall give written notice to the tax administrator or assessor of any change of address.

(2) The holder of a charge or an interest in land may give written notice, with full particulars of the nature, extent and duration of the charge to the tax administrator, and request copies of all tax notices issued during the duration of the charge, and the assessor shall enter that person's name and address on the assessment roll.

**23.(1)** The assessment roll is effective on its approval by Chief and Council.

(2) On approval, the assessment roll is open to inspection in the \_\_\_\_\_ Band office by any person during regular business hours.

**24.** The tax administrator or the assessor shall on or before \_\_\_\_\_ of each year mail a notice of assessment to every person named in the assessment roll in respect of each interest in land for which that person is liable to taxation or for which grants-in-lieu of taxes may be sought.

**25.** The notice of assessment shall be in the form set out in Schedule III or a form approved by Chief and Council and shall contain the information set out in the assessment roll in respect of that interest in land and shall contain a statement as to the right of appeal.

## PART IX

### AMENDMENTS TO ASSESSMENT ROLL

**26.** Where the assessor finds that during the current taxation year:

- (a) a taxable interest in land is not entered in the assessment roll;
- (b) the value of an interest in land is not the same as the valuation entered in the assessment roll by reason of
  - (i) the demolition, destruction or damaging of an improvement,
  - (ii) new construction or new improvements,
  - (iii) a change in a permitted use, or
  - (iv) a subdivision;
- (c) there has been a change in the possession, use or occupation;

(d) there is a clerical error; or

(e) there has been a change in the eligibility for an exemption from taxation;

the assessor shall amend the assessment roll to effect the necessary changes but subject to section 28, shall not make any amendments after \_\_\_\_\_ 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 \_\_\_\_ 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 \_\_\_\_\_, or who is or was a Judge of a Provincial, County or Supreme Court in the Province of \_\_\_\_\_ ;

(b) one person who has sat as a member of an appeal board to review assessments in and for the Province of \_\_\_\_\_ ;

(c) one person who is a member of the \_\_\_\_\_ 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 \_\_\_\_ .

(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 \_\_\_\_\_ dollars per hour [or day] for time spent on activities related to the Assessment Review Committee.

(5) A member of the Assessment Review Committee shall be removed from office if he or she:

(a) is convicted of an offense under the *Criminal Code* (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 \_\_\_\_\_ 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 \_\_\_\_\_ of the year they are first levied, the unpaid portion shall accrue interest at \_\_\_\_ per cent above the Bank of Canada prime rate as it is on the first of each month and shall be compounded annually.

**50.** Where taxes are in arrears and part payment is received, the payment shall be applied firstly to accrued interest and then arrears, and any balance shall be applied to current taxes.

## PART XIII

### PERIODIC PAYMENTS

**51.** Council, with the consent of the locatee where applicable, may declare that the tax, with respect to any interest in land that is leased, be expressed as a percentage of the rent payment and collected with it in accordance with the terms of a lease agreement 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 \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

\_\_\_\_\_  
Chief

\_\_\_\_\_  
Councillor

\_\_\_\_\_  
Councillor

[ITAB 1997; rev'd 1998]

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 \_\_\_\_\_, 19\_\_\_\_, I hereby request that you furnish to me, in writing, information concerning the following matters:

- 1.
- 2.
- 3.

PLEASE BE ADVISED that if you do not provide me with accurate information as requested, it will be necessary for me to carry out my assessment on the basis of whatever information I may have in my possession.

Yours truly,

\_\_\_\_\_  
Assessor

## SCHEDULE II

(section 17)

### CLASSES OF PROPERTY

#### *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 \_\_\_\_\_, 19\_\_\_\_ and that in respect of the above-noted interest in land the following person(s) is/are liable to pay any taxes levied pursuant to the \_\_\_\_\_ *First Nation Property Assessment and Taxation By-law*:

Name(s):

Address(es):

The assessed value of the \_\_\_\_\_ land:  
(classification)

The assessed value of the \_\_\_\_\_ improvements:  
(classification)

The assessed value of exempt land:

The assessed value of exempt improvements:

TOTAL ASSESSED VALUE: \_\_\_\_\_

TOTAL NET TAXABLE VALUE: \_\_\_\_\_

AND TAKE NOTICE you may, within thirty (30) days of the date of mailing of this assessment notice, appeal to the Assessment Review Committee in respect of liability to assessment, assessed value, assessment classification or an alleged error or omission. The notice of appeal must be in writing and signed by the appellant or his or her agent, and must set out a mailing address to which all notices to the appellant may be sent. The notice of appeal may be mailed to the Assessment Review Committee at

\_\_\_\_\_  
DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

\_\_\_\_\_  
Tax Administrator

SCHEDULE IV  
(section 33)

APPEAL TO ASSESSMENT REVIEW COMMITTEE

PURSUANT TO the provisions of the \_\_\_\_\_ *First Nation Property Assessment and Taxation By-law*, I hereby appeal the assessment of the following interest in land:

(description of the business and location)

on the following grounds:

- 1.
- 2.
- 3.
- 4.

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_.

\_\_\_\_\_  
Printed name of appellant

\_\_\_\_\_  
Appellant's signature

\_\_\_\_\_  
Address to which all notices to appellant are to be sent

To: Assessment Review Committee

c/o \_\_\_\_\_  
(office of the assessor)

SCHEDULE V

(subsection 38(3))

NOTICE OF HEARING

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

RE: \_\_\_\_\_  
(description of interest in land)

TAKE NOTICE that the Assessment Review Committee will hear an appeal from assessment requested in Schedule IV dated the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_ relating to the above-noted interest in land at \_\_\_\_\_ (a.m./p.m.) on the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_ .

AND TAKE NOTICE that you should bring to the hearing all relevant documents pertaining to such appeal.

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_ .

\_\_\_\_\_  
Chairperson  
Assessment Review Committee

SCHEDULE VI

(section 39)

REQUEST FOR ATTENDANCE

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

WHEREAS an appeal has been filed with respect to the assessment of \_\_\_\_\_ (description of interest in land), and you may have information to assist the Assessment Review Committee.

THIS IS TO REQUEST your attendance before the Assessment Review Committee at \_\_\_\_\_ (location) on the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_ at \_\_\_\_\_ (a.m./p.m.) 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 \_\_\_\_\_, 19\_\_ .

\_\_\_\_\_  
Chairperson  
Assessment Review Committee

SCHEDULE VII

(section 42)

TAX NOTICE

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

RE: \_\_\_\_\_  
(description of interest in land)

PURSUANT TO the provisions of the \_\_\_\_\_ *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 \_\_\_\_\_, 19\_\_ .

\_\_\_\_\_  
Tax Administrator

SCHEDULE VIII

(section 57)

COSTS PAYABLE BY A TAXPAYER ARISING FROM  
ENFORCEMENT PROCEEDINGS

1. For preparation of and serving any and all notices required by Part XVI on the Taxpayer, Tax Debtor or any other person, newspaper or on any property, etc.: \$35.00 per notice
2. For attending, investigating, taking inventory, cataloguing, or seizing property, and preparing and conducting a Sale by Distress, for each person involved: \$40.00 per hour
3. For drafting, filing and executing a lien or encumbrance: \$150.00
4. For sale of improvements or disposition of interests in reserve land, including attending, investigating, taking inventory, cataloguing, preparing and executing a Sale of Improvements and Disposition of Interest on Reserve, for each person involved: \$40.00 per hour
5. For issuing and registering any and all certificates required by Part XVI: \$10.00 per certificate
6. For disbursements, including without limiting photocopying (\$.30 per page), advertising, storage fees, etc. as and when arising



SCHEDULE IX  
(subsection 58(2))

CERTIFICATION OF DEBT OWING BY THE TAXPAYER

PURSUANT TO the \_\_\_\_\_ *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 \_\_\_\_\_, 19\_\_\_\_.

\_\_\_\_\_  
Tax Administrator

SCHEDULE X  
(section 60)

DEMAND FOR PAYMENT AND NOTICE OF ENFORCEMENT  
PROCEEDINGS

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

RE: \_\_\_\_\_  
(description of interest in land)

The payment date of June 30, 19\_\_\_\_, prescribed by the Notice of Taxes served on you with respect to the above-noted property has now expired. The \_\_\_\_\_ (Taxation Authority) HEREBY DEMANDS IMMEDIATE PAYMENT IN FULL of the following debt which is due and owing:

Taxes:	\$ _____
Interest:	\$ _____
Other costs:	\$ _____
Total outstanding tax debt:	\$ _____

TAKE NOTICE THAT the failure to pay in full in the above-mentioned tax debt within thirty (30) days from the date of this Demand may result in procedures being taken by the Taxation Authority for the enforcement and collection of such debt. Additional costs may accrue to this debt.

The \_\_\_\_\_ *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.

(NOTE: An option for the Band is to list all of the steps which the by-law provides for the collection of outstanding tax debts.)

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

\_\_\_\_\_  
Tax Administrator

SCHEDULE XI  
(sections 61 and 62)  
NOTICE OF DISTRESS

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

RE: \_\_\_\_\_  
(description of interest in land)

TAKE NOTICE THAT failure to pay the outstanding tax debt due and owing of \$ \_\_\_\_\_ with respect to the above-noted property on or before the expiration of seven (7) days after the date of this notice will result in the Tax Administrator, pursuant to subsection 61(3) of the \_\_\_\_\_ *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 \_\_\_\_\_, 19\_\_\_\_.

\_\_\_\_\_  
Tax Administrator

SCHEDULE XII

(section 62)

NOTICE OF SALE OF GOODS SEIZED BY DISTRESS

TAKE NOTICE THAT a sale by public auction for outstanding taxes owed to the \_\_\_\_\_ (Tax Authority) will occur on \_\_\_\_\_, 19\_\_ at \_\_\_\_ o'clock at \_\_\_\_\_ (location) on the \_\_\_\_\_ Reserve.

At the above-noted sale, the following goods, seized by distress pursuant to sections 61 and 62 of the \_\_\_\_\_ *First Nation Property Assessment and Taxation By-law*, will be sold with the proceeds of such sale being used to pay the outstanding tax debt:

(general description of the goods)

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_.

\_\_\_\_\_  
Tax Administrator

SCHEDULE XIII  
(subsections 63(1) and 63(4))

NOTICE OF SALE OF IMPROVEMENTS AND DISPOSITION OF  
INTEREST IN LAND

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

RE: \_\_\_\_\_  
(description of improvements)

\_\_\_\_\_  
(description of interest in land)

TAKE NOTICE THAT failure to pay all outstanding taxes with respect to the above-noted property, being \$\_\_\_\_\_, on or before the expiration to sixty (60) days after the date of this notice will result in the Tax Administrator for the \_\_\_\_\_ 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 \_\_\_\_\_, 19\_\_\_\_.

\_\_\_\_\_  
Tax Administrator

SCHEDULE XIV

(section 63)

CERTIFICATION OF SALE AND DISPOSITION OF INTEREST ON  
RESERVE

RE: \_\_\_\_\_  
(description of interest in land)

\_\_\_\_\_  
(description of improvements)

I, \_\_\_\_\_, Tax Administrator of the \_\_\_\_\_  
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 \_\_\_\_\_, 19\_\_\_\_.

\_\_\_\_\_  
Tax Administrator

SCHEDULE XV  
(subsection 64(1))

NOTICE OF CANCELLATION OF INTEREST IN LAND

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

RE: \_\_\_\_\_

(description of interest in land)

TAKE NOTICE THAT failure to pay in full the outstanding tax debt of \$ \_\_\_\_\_ with respect to the above-noted interest in land will result, upon the expiration of six (6) months from the date of this notice, in the cancellation of such interest in land on the Reserve. The failure to pay such taxes is a breach of the \_\_\_\_\_ (lease, 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 \_\_\_\_\_, 19\_\_\_\_.

\_\_\_\_\_  
Tax Administrator

SCHEDULE XVI

(section 64)

CERTIFICATION OF CANCELLATION OF INTEREST IN LAND

RE: \_\_\_\_\_  
(description of interest in land)  
\_\_\_\_\_

I, \_\_\_\_\_, Tax Administrator for the \_\_\_\_\_ 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 \_\_\_\_\_, 19\_\_\_\_.

\_\_\_\_\_  
Tax Administrator



SCHEDULE XVII  
(subsection 65(2))

NOTICE OF FORFEITURE

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

RE: \_\_\_\_\_  
(description of interest in land)

TAKE NOTICE THAT taxes imposed by the \_\_\_\_\_ *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 \_\_\_\_\_, 19\_\_.

\_\_\_\_\_  
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 \_\_\_\_\_, 19\_\_\_\_.

\_\_\_\_\_  
Tax Administrator

SCHEDULE XIX

(section 67)

NOTICE OF DISCONTINUANCE OF SERVICES

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

RE: \_\_\_\_\_

(description of interest in land)

TAKE NOTICE THAT the taxes for the above-noted interest have been due and outstanding for \_\_\_\_\_ months, and that unless payment in full is received on or before thirty (30) days after the date of this Notice, or you have appeared before Council and shown cause as set out below, the following services provided to this property will be discontinued:

(list services to be discontinued)

AND FURTHER TAKE NOTICE THAT you may attend a meeting of the Band Council scheduled for \_\_\_\_\_, 19\_\_\_\_ at \_\_\_\_\_ o'clock, (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 \_\_\_\_\_, 19\_\_\_\_.

\_\_\_\_\_  
Tax Administrator

SCHEDULE XX  
(paragraph 69(1)(c))  
NOTICE OF HEARING

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

RE: \_\_\_\_\_  
(specify proposed service or local improvement charge)

TAKE NOTICE THAT Council shall hold a public meeting at \_\_\_\_\_ (location) on the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_, at \_\_\_\_\_ o'clock, to consider representations from affected ratepayers with respect to the above-noted proposed service/local improvement charge.

AND TAKE NOTICE THAT you may also submit to Council any written submissions which will be considered at the said meeting.

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

Chief and Council



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