



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
?Akisq̓nuk First Nation in the Province of British Columbia,

**?Akisq̓nuk First Nation Indian Beach Estates
Water System Replacement Service Tax Law, 2016**

Dated at Kamloops, British Columbia this 15th day of November, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission



**ʔAKISQNUK FIRST NATION
INDIAN BEACH ESTATES WATER SYSTEM REPLACEMENT SERVICE TAX LAW, 2016**

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WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the Council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including taxation for the provision of services in respect of reserve lands;

B. The Council of the ᐃAkisᑭᓂᓃᓃk First Nation has determined that it is in the best interests of AFN to make a law for the provision of a water system replacement service to a defined area of the reserve known as Indian Beach Estates and to provide for the costs of the service to be paid for by a service tax on property within that area of the reserve;

C. The Indian Beach Estates Management Corporation has requested, on behalf of the property holders, that AFN provide the service and that the costs of the service be paid for by the service tax, and the property holders have shown their support for the service and the service tax at an informational meeting held on June 30, 2016 where approximately fifty percent of the holders attended and indicated, by a show of hands, unanimous support for the service; and

D. The Council of the ᐃAkisᑭᓂᓃᓃk First Nation has given notice of this Law and has considered representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*,

NOW THEREFORE the Council of the ᐃAkisᑭᓂᓃᓃk First Nation duly enacts as follows:

**PART I
CITATION**

Citation

1. This Law may be cited as the *ᐃAkisᑭᓂᓃᓃk First Nation Indian Beach Estates Water System Replacement Service Tax Law, 2016*.

**PART II
DEFINITIONS, REFERENCES AND ADMINISTRATION**

Definitions and References

2.(1) In this Law:

“Act” means the *First Nations Fiscal Management Act* and the regulations enacted under that Act;

“AFN” means the ᐃAkisᑭᓂᓃᓃk First Nation, being a band named in the schedule to the Act;

“Assessment Law” means the *ᐃAkisᑭᓂᓃᓃk First Nation Property Assessment Law, 2016*;

“chair” means the chair of the Review Panel;

“complainant” means a person who commences an appeal of a service tax under this Law;

“Council” has the meaning given to that term in the Act;

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

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

“interest in land” or “property” means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

“local service area” means the area of the reserve in or to which the service is provided, as described in

subsection 4(2);

“Notice of Appeal” means a notice containing the information set out in Schedule III;

“Notice of Refusal to Amend Service Tax Roll” means a notice containing the information set out in Schedule IV;

“Notice of Service Tax” means a notice containing the information set out in Schedule II;

“Notice of Withdrawal” means a notice containing the information set out in Schedule VI;

“registered professional” means an individual qualified and licensed as a professional engineer or architect in the province of British Columbia;

“Request to Amend Service Tax Roll” means a request containing the information set out in Schedule V;

“reserve” means any land set apart for the use and benefit of AFN within the meaning of the *Indian Act*;

“Review Panel” means a Review Panel established under this Law to hear and determine appeals respecting the service tax roll;

“service” means the water system replacement service described in subsection 4(1), which service will be funded through financing obtained by AFN;

“service tax” means the tax imposed in respect of the provision of the service as set out in this Law;

“service tax roll” means the service tax roll prepared under section 11 and any amendments or updates to the service tax roll under this Law;

“tax administrator” means the person appointed to that position under the Taxation Law;

“Taxation Law” means the *?Akisqñuk First Nation Property Taxation Law, 2016*; and

“taxes” includes all taxes imposed, levied, assessed or assessable under this Law or a local revenue law of AFN, and all penalties, interest and costs added to those taxes.

(2) Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

(3) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 9(5)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

(4) Unless otherwise referenced, all references to named enactments in this Law are to enactments of the Government of Canada.

Special Levy

3. If AFN is at any time required, in accordance with paragraph 84(5)(b) of the Act, to pay to the First Nations Finance Authority an amount sufficient to replenish the debt reserve fund, the Council must make or amend such property taxation laws as necessary in order to recover the amount payable.

PART III

SERVICE AND SERVICE TAX LEVY

Service Described

4.(1) The service to be provided to the residents of the local service area is the removal of the existing water distribution infrastructure, and the installation of new water distribution infrastructure to the curb stop of each lot, including all main lines, pipes, connections, hydrants and other associated works, but does not include connections from curb stops to homes.

(2) The local service area is that portion of the reserve described as Indian Beach Estates, shown outlined on the map attached as Schedule VII, and includes those specific properties listed in Schedule VII.

Estimated Cost of Service

5. The estimated cost of the service is two million dollars (\$ 2,000,000).

Service Tax Levy

- 6.(1) A service tax is hereby imposed on all property in the local service area as set out in this Law.

(2) Any person who shares the same interest in property subject to taxation under this Law is jointly and severally liable to AFN for all service taxes imposed under this Law during the taxation year, and for all unpaid service taxes imposed in a previous taxation year, including for clarity interest, penalties and costs.

(3) The service tax is based on a fixed amount of eight hundred and sixty-four dollars (\$864) for each property in each year that the service tax is levied, subject to subsection (4).

(4) The service tax amount rate set out in this section shall not be amended other than by an amendment to this Law.

Duration of Service Tax

7. The service tax shall be imposed in each taxation year for not more than twenty-five (25) years.

Construction Schedule

8.(1) A construction schedule for the service, certified by a registered professional, is attached as Schedule I to this Law.

(2) AFN shall commence and complete the construction of the service in accordance with the construction schedule and shall in any event commence construction within one (1) year from the date the service tax is due and payable in the first year it is imposed.

Payment

- 9.(1) The service tax is deemed imposed January 1 of each year in which the service tax is imposed.

(2) The service tax forms part of the taxes due and owing in respect of each property in each year, and is due and payable by the holder on or before July 2 in each year in which it is levied.

- (3) Service taxes shall be

(a) paid at the AFN administration office during normal business hours, by cheque, money order, or cash; or

(b) paid by electronic payment.

(4) Payment of service taxes made by cheque or money order shall be made payable to the ?Akisqnuq First Nation.

(5) Where a person is taxed in excess of the proper amount in a taxation year, the tax administrator shall refund to that person any excess taxes paid by that person, in the same manner as taxes are refunded under the Taxation Law.

Revenues and Expenditures

10.(1) All revenue collected by AFN from the service tax, and interest earned on it, shall only be used to pay for the service.

(2) The tax administrator shall account separately for the service tax revenues within the local revenue account.

(3) An expenditure of revenue raised under this Law shall be made under the authority of an expenditure law under paragraph 5(1)(b) of the Act or in accordance with section 13.1 of the Act.

**PART IV
SERVICE TAX ROLL AND TAX NOTICE**

Service Tax Roll

11.(1) On or before June 1 in the first year of the service tax, the tax administrator shall prepare a service tax roll for the purposes of imposing the service tax.

(2) On or before June 1 in each subsequent taxation year, the tax administrator shall update the service tax roll in accordance with Part VIII.

(3) The service tax roll shall be in paper or electronic form and shall contain the following information:

- (a) the name and last known address of the holder of the interest in land;
- (b) a short description of the interest in land;
- (c) the service tax to be imposed on the property in the current taxation year;
- (d) any unpaid service taxes, penalties, interest and arrears in respect of the interest in land; and
- (e) if the name of a holder of a registered charge is included on the assessment roll for a property, the name and address of that person.

(4) The tax administrator may correct errors on the service tax roll at any time before the service tax roll is certified under Part VII.

(5) Once it has been prepared by the tax administrator, the service tax roll shall be available for public inspection at the offices of AFN during regular office hours.

(6) If requested by a holder, the tax administrator shall amend a service tax roll available for public inspection by omitting or obscuring the address of the holder or other information about the holder in order to protect the privacy and security of the holder.

Tax Notice

12.(1) In each year, the service tax shall be

- (a) included in the annual tax notice given under the Taxation Law; and
- (b) shown separately from other taxes on the tax notice.

(2) A tax notice shall be mailed on or before June 1 to

- (a) each holder of an interest in land subject to the service tax, and
- (b) each person whose name appears on the service tax roll in respect of a property.

(3) A tax notice shall

- (a) include the information shown on the service tax roll in respect of the property; and
- (b) state where payment shall be made, the manner of payment and the date the service tax is due.

(4) The mailing of the tax notice constitutes a statement of and demand for payment of the service taxes.

(5) The tax administrator shall enter on the service tax roll the date of mailing a tax notice.

**PART V
PENALTIES, INTEREST AND ENFORCEMENT**

Penalties and Interest

13. If all or any portion of the service tax remains unpaid after July 2 of the year in which it is levied, the unpaid portion shall be subject to the same penalties and interest charges levied on unpaid taxes under the Taxation Law.

Tax Collection and Enforcement

14.(1) Taxes imposed under this Law, together with any applicable interest and penalties, are a debt due to AFN by the holder, recoverable in a court of competent jurisdiction and by any other method authorized under the Taxation Law or other applicable laws, and for this purpose Parts XII, XIII, XIV and XV of the Taxation Law apply to the collection and enforcement of unpaid services taxes.

(2) The use of one method of collection and enforcement does not prevent seeking recovery by one or more other methods.

(3) A copy of the tax notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

PART VI

REVIEW PANEL

Council to Establish Review Panel

15.(1) Where there is an appeal under Part VII or VIII of this Law, the Council shall, by resolution, appoint three (3) persons as members of the Review Panel to hear and determine appeals and certify the service tax roll as provided in this Law.

(2) Each member of the Review Panel shall hold office for a period of three (3) years unless the member resigns or is removed from office in accordance with this Law.

(3) If a member of the Review Panel is absent, disqualified, unable or unwilling to act, the Council may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

Assessment Review Board Sitting as the Review Panel

16.(1) Despite section 15, the Council may, by resolution, appoint the Assessment Review Board established under the Assessment Law to be the Review Panel.

(2) Where the Council appoints the Assessment Review Board under subsection (1),

(a) the members of the Review Panel shall be the same members that comprise the Assessment Review Board;

(b) the chair shall be the same person appointed as chair of the Assessment Review Board;

(c) the removal of a member of the Review Panel under section 21 is a removal of that member from the Assessment Review Board; and

(d) the members must follow the requirements and procedures set out in this Law when acting as the Review Panel under this Law.

Appointment of Chair

17.(1) The Council shall, by resolution, appoint one of the members of the Review Panel as chair.

(2) The chair shall

(a) supervise and direct the work of the Review Panel;

(b) determine procedures to be followed at hearings that are consistent with this Law;

(c) administer an oath or solemn affirmation to a person or witness before his or her evidence is taken; and

(d) preside at hearings of the Review Panel.

(3) If the chair is absent or incapacitated, the Council shall designate a member of the Review Panel as acting chair for the period that the chair is absent or incapacitated.

Remuneration and Reimbursement

18. The members of the Review Panel shall be remunerated and reimbursed for their work on the Review Panel as provided for the Assessment Review Board in the Assessment Law.

Conflicts of Interest

19.(1) A person shall not serve on the Review Panel if the person

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

(2) For the purposes of paragraph (1)(a), membership in AFN does not in itself constitute a personal or financial interest in the property that is the subject of an appeal.

Duty of Member

20. In performing their duties under this Law, the members of the Review Panel shall act faithfully, honestly and impartially and to the best of their skill and ability, and shall not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

Removal of Member

21. The Council may terminate the appointment of a member of the Review Panel for cause, including where a member

- (a) is convicted of an offence under the *Criminal Code*;
- (b) has absences from three (3) hearings of the Review Panel, which absences have not been excused by the chair or, in the case of the chair's absences, have not been excused by the Council; or
- (c) fails to perform any of his or her duties under this Law in good faith and in accordance with the terms of this Law.

PART VII APPEALS TO REVIEW PANEL

Appeals to Review Panel

22. Before a service tax is imposed for the first time, the Review Panel shall hear and determine any appeals respecting the service tax roll and shall certify the roll in accordance with this Part.

Tax Administrator to Certify Where No Appeals

23.(1) Where no appeals are filed in accordance with this Part, the tax administrator shall

- (a) certify in writing that the service tax roll completed under section 11 was completed in accordance with the requirements of this Law; and
- (b) deliver a copy of the certified service tax roll to the Council.

(2) Unless amended under Part VIII, the service tax roll certified under subsection (1) or section 32 is the service tax roll for each year in which the service tax is imposed under this Law.

Review Panel Sitting and Notice of Service Tax

24.(1) The tax administrator shall establish the date, time and place for the proposed sitting of the Review Panel to hear appeals respecting the service tax roll under this Part.

(2) At least fourteen (14) days before the date proposed for the sitting of the Review Panel under subsection (1), the tax administrator shall

- (a) prepare a Notice of Service Tax stating
 - (i) the service in relation to which the service tax is to be imposed,
 - (ii) the service tax amount applicable to each property in the service area,
 - (iii) the date, time and place of the sitting of the Review Panel, and
 - (iv) that the service tax roll is available for inspection at the offices of AFN during its regular office hours; and
- (b) ensure that the Notice of Service Tax is
 - (i) posted in a public place at AFN's administration office,
 - (ii) posted in a public place within the local service area, and
 - (iii) published on AFN's website.

Grounds for Appeal

25.(1) Before a service tax is imposed for the first time, a person may appeal the service tax to the Review Panel on one or both of the following grounds:

- (a) there is an error or omission respecting a name or address on the service tax roll, and
- (b) there is an error or omission respecting the inclusion of a property,

by delivering a completed Notice of Appeal to the tax administrator within seven (7) days after the Notice of Service Tax was given in accordance with paragraph 24(2)(b).

(2) Where an appeal is received under this section, the tax administrator shall immediately advise the Council and the chair, and confirm the sitting of the Review Panel as scheduled in accordance with section 24.

(3) A Review Panel hearing an appeal under this section only has authority to amend the service tax roll in relation to properties in respect of which an appeal under this section has been made.

Withdrawal of Appeal

26.(1) A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the tax administrator.

(2) On receipt, the tax administrator shall forward a Notice of Withdrawal to the Review Panel and it shall dismiss the appeal.

Hearings

27.(1) A majority of the members of the Review Panel constitutes a quorum.

(2) Where a quorum of the members of the Review Panel 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) The Review Panel may conduct its proceedings by any combination of written, electronic and oral hearings.

(4) The Review Panel shall give all parties a reasonable opportunity to be heard at a hearing.

(5) In an oral hearing, a party may call and examine witnesses, present evidence and submissions and conduct cross-examination of witnesses as reasonably necessary for a full and fair disclosure of all matters relevant to the issues in the appeal.

(6) A party may be represented by counsel or an agent and may make submissions as to facts, law and jurisdiction.

(7) The Review Panel may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all

matters relevant to the issues in the appeal.

(8) The Review Panel may question any witness who gives oral evidence at a hearing.

(9) The Review Panel may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

(10) The burden of proof in an appeal is on the person bringing the appeal.

(11) An oral hearing shall be open to the public unless the Review Panel, on application by a party, determines that the hearing should be *in camera*.

(12) The Review Panel may

(a) hear all appeals on the same day or may adjourn from time to time until all appeals have been heard and determined;

(b) hear an appeal whether the complainant is present or not; and

(c) at any time during a proceeding, adjourn the proceeding.

(13) If two (2) or more appeals involve the same or similar questions, the Review Panel may combine the appeals, or any part of them, hear the appeals at the same time or one immediately after the other, or stay one or more of the appeals until after the determination of another one of them.

(14) Subject to this Law, the Review Panel has the power to control its own processes to facilitate the just and timely resolution of the matters before it.

Parties to an Appeal

28. The parties to an appeal are

(a) the complainant;

(b) the holder of the interest in land, if not the complainant;

(c) the tax administrator; and

(d) any other person who may be affected by the appeal, as determined by the Review Panel.

Maintaining Order at Hearings

29.(1) The Review Panel may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.

(2) Without limiting subsection (1), the Review Panel may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Review Panel orders otherwise.

Summary Dismissal

30.(1) At any time after a Notice of Appeal is received by the Review Panel, the Review Panel may dismiss all or part of the appeal where it determines that any of the following apply:

(a) the appeal is not within the jurisdiction of the Review Panel;

(b) the appeal was not filed within the applicable time limit; or

(c) the complainant failed to diligently pursue the appeal.

(2) Before dismissing all or part of an appeal under subsection (1), the Review Panel shall give the complainant an opportunity to make submissions to the Review Panel.

(3) The Review Panel shall make a record of its decision for any dismissal made under subsection (1) and provide a copy of the record to all parties.

Decisions of the Review Panel

31.(1) A decision of the majority of the members is a decision of the Review Panel and, in the case of a tie, the decision of the chair governs.

(2) If a member is unable for any reason to complete the member's duties, the remaining members may continue to hear and determine the appeal and the vacancy does not invalidate the hearing.

(3) The chair shall, within ten (10) days after completion of a hearing, make a record of the Review Panel's decision and provide the tax administrator with the information necessary to amend the service tax roll and provide the notices required under section 33.

(4) Within ten (10) days of receipt of the information provided under subsection (3), the tax administrator shall amend the service tax roll in accordance with the chair's directions and return the amended service tax roll to the chair.

Certification of Service Tax Roll by Chair

32.(1) The chair shall review the amended service tax roll returned under subsection 31(4) to confirm that the directed amendments have been made.

(2) If the chair confirms that the directed amendments have been made, the chair shall certify the service tax roll and deliver a copy of the certified service tax roll to the tax administrator.

(3) On receipt of the certified service tax roll under subsection (2), the tax administrator shall deliver a copy of the service tax roll to the Council.

Notices to Complainants

33.(1) Within ten (10) days after a service tax roll is certified under section 32, the tax administrator shall deliver a notice of the decision made by the Review Panel to

- (a) the holder of the property to which the decision relates; and
- (b) the complainant, if the complainant is not the holder of the property.

(2) The notice under subsection (1) shall include a statement that the complainant has the right to judicial review of the Review Panel's decision by a court of competent jurisdiction.

PART VIII

UPDATING THE SERVICE TAX ROLL

Tax Administrator may Update Service Tax Roll

34. In each year after the first year in which the service tax is imposed, the tax administrator shall update the service tax roll to

- (a) reflect changes from the previous year in relation to matters referred to in subsection 11(3); and
- (b) reflect changes where there is
 - (i) a subdivision affecting a property, or
 - (ii) a consolidation of two (2) or more properties,

such that each of the new properties bears an appropriate share of the service tax.

Annual Notice to Holders

35. In each year after the first year in which a service tax is imposed, the tax administrator shall post a notice on the AFN website and at AFN's administrative offices stating

- (a) that the service tax roll is available for inspection at the AFN offices during its regular office hours;
- (b) that a person who holds property included on the service tax roll may request that the roll be amended respecting a matter referred to in subsection 25(1); and
- (c) the date by which a request must be made in order to be considered for that year.

Requests for Amendment to the Service Tax Roll

36.(1) A person who holds a property included on a service tax roll may request that the roll be amended on one or both of the grounds set out in subsection 25(1) by delivering a Request to Amend Service Tax Roll to the tax administrator on or before the date specified in the notice given under section 35.

(2) A request under subsection (1) may be made only in relation to the person's own property.

(3) If the tax administrator does not make the amendment requested under subsection (1), the tax administrator shall deliver a Notice of Refusal to Amend Service Tax Roll to the holder of the property in respect of which the request was made.

Appeals to Review Panel

37.(1) A holder who receives a Notice of Refusal to Amend Service Tax Roll may appeal the decision by delivering a completed Notice of Appeal to the tax administrator within thirty (30) days after the date on which the notice was given, provided that the appeal is

(a) on one or both of the grounds set out in subsection 25(1); and

(b) in respect of property held by that person.

(2) If the tax administrator receives an appeal in accordance with subsection (1), the tax administrator shall advise the Council, and the Council shall convene a Review Panel to hear and determine the appeal, and for these purposes Part VII applies.

(3) A Review Panel hearing an appeal under this section only has authority to amend the service tax roll in relation to properties in respect of which an appeal under this section has been made.

(4) If no appeals are received under this section, the tax administrator shall

(a) certify in writing that the service tax roll as it is amended under this Part was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified service tax roll to the Council.

Validity of Service Tax Roll

38. Despite

(a) any omission, defect or error committed in or with respect to a service tax roll,

(b) any defect, error or misstatement in any notice given, or

(c) any omission to mail or deliver a notice,

the initial service tax roll, as certified by the tax administrator or the chair, is valid and binding on all parties concerned until updated under this Law in each subsequent year, and each update to the service tax roll certified by the tax administrator or the chair is valid and binding on all parties concerned until the next service tax roll under this Law.

PART IX

GENERAL PROVISIONS

Disclosure of Information

39.(1) The tax administrator or any other person who has custody or control of information or records obtained or created under this Law shall not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Review Panel, a court of law or pursuant to a court order; or

(c) in accordance with subsection (2).

(2) The tax administrator may disclose to the agent of a holder confidential information relating to

the property if the disclosure has been authorized in writing by the holder.

(3) An agent shall not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

40. Notwithstanding section 39,

(a) the tax administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form; and

(b) the Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form where

(i) the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and

(ii) the third party has signed an agreement with the Council to comply with the Council's requirements respecting the use, confidentiality and security of the information.

Validity

41. Nothing under this Law shall be rendered void or invalid, nor shall the liability of any person to pay tax or any other amount under this Law be affected by

(a) an error or omission in a determination made by the tax administrator;

(b) an error or omission in a service tax roll or any notice given under this law; or

(c) a failure of AFN, the tax administrator or the Review Panel to do something within the required time.

Limitation on Proceedings

42.(1) No person may commence an action or proceeding for the return of money paid to AFN, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the date the cause of action first arose.

(2) If a person fails to start an action or proceeding within the time limit prescribed in this section, then money paid to AFN shall be deemed to have been voluntarily paid.

Notices

43.(1) Where in this Law a notice is required to be delivered, given by mail or where the method of giving the notice is not otherwise specified, it shall be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the service tax roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the service tax roll.

(2) Except where otherwise provided in this Law,

(a) a notice given by mail is deemed received on the fifth day after it is posted;

(b) a notice posted on property is deemed received on the second day after it is posted; and

(c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

44.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion shall be severed from the remainder of this Law and the decision that it is invalid shall not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This 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.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and shall be construed as being inserted for convenience of reference only.

Coming into Force

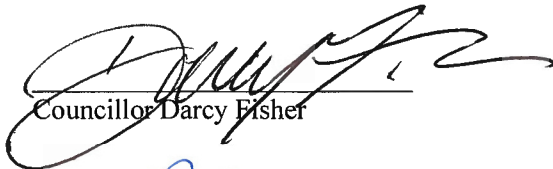
45. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by the Council on the 26th day of October, 2016, at Windermere, in the Province of British Columbia.

A quorum of Council consists of (three) (3) members of the Council.

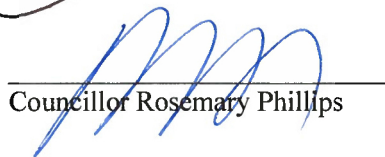


Chief Lorne Shovar



Councillor Darcy Fisher

Councillor Allan Nicholas



Councillor Rosemary Phillips



Councillor Donald Sam

SCHEDULE I
CONSTRUCTION SCHEDULE

**Certification of Construction Schedule by Engineer or Architect
?Akisqnuq First Nation Indian Beach Estates ("IBE") Water System Replacement**

Jean Horton, PEng

WSP Canada Inc
Cranbrook, BC V1C 6S3
Ph: 250-489-8025

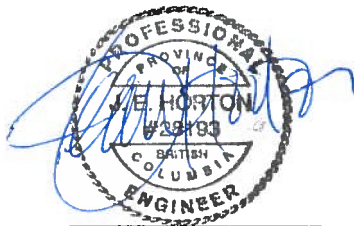
This Certification is issued in respect of: ?Akisqnuq First Nation ("AFN") and the Construction Schedule to be attached as Schedule I to the ?Akisqnuq First Nation Indian Beach Estates Water System Replacement Service Tax Law, 2016 (the "Construction Schedule")

Certification:

I, Jean Horton, PEng hereby certify that:

1. I have been appointed by AFN to review the Construction Schedule and certify that it meets the requirements of sections 20.1 and 20.2 of the First Nation Tax Commission "Standards for First Nation Service Tax Laws" (the "Standards").
2. As required by the Standards, I have reviewed the Construction Schedule and can confirm that the Construction Schedule:
 - a. includes proposed dates for the commencement and completion of all design and construction components of the water system replacement at IBE (the "Project");
 - b. requires the Project to be commenced and completed in accordance with the Construction Schedule;
 - c. the Project to be commenced within one year of the date the service tax is due and payable in the first year that it is levied;
 - d. includes all necessary design and construction components of the service; and
 - e. provides a reasonable and achievable time frame for the completion of the Project.
3. I am qualified and licensed as professional engineer in good standing in the province of British Columbia.
4. I have and maintain professional errors and omissions liability insurance in an amount of \$2 000 000 per occurrence, which insurance applies to this certification and is sufficient to cover my potential liability arising out of my work on the Project.

Dated this 21st day of September, 2016



Signature
Jean Horton, PEng

This document represents an electronic version of the original hard copy document, sealed and signed and dated by Jean Horton, P.Eng. and retained on file. The content of the electronically transmitted document can be confirmed by referring to the original hard copy and filed.

SCHEDULE II
NOTICE OF SERVICE TAX

TAKE NOTICE that, pursuant to the *ᐃAkisq̄nuk First Nation Indian Beach Estates Water System Replacement Service Tax Law, 2016*, a service tax roll has been prepared by the Tax Administrator for the ᐃAkisq̄nuk First Nation.

AND TAKE NOTICE: The service tax is imposed in relation to the removal of the existing water distribution infrastructure, and the installation of new water distribution infrastructure to the curb stop of each lot, including all main lines, pipes, connections, hydrants and other associated works, but does not include connections from curb stops to homes.

The service tax is to be imposed on the basis of a fixed amount for each property in the service area. A map of the service area and a list of all properties in the service area is attached to this Notice.

AND TAKE NOTICE that the service tax roll is available for inspection at the offices of the ᐃAkisq̄nuk First Nation, located at [address], during regular office hours.

AND TAKE NOTICE that a person may make an appeal to the Review Panel in respect of the imposition of this service tax on a property on one or both of the following grounds:

1. there is an error or omission respecting a name or address on the service tax roll, and
2. there is an error or omission respecting the inclusion of a property,

by delivering, within seven (7) days of delivery of this Notice, a Notice of Appeal in the form specified in the *ᐃAkisq̄nuk First Nation Indian Beach Estates Water System Replacement Service Tax Law, 2016*, to the Tax Administrator at the address set out below. The Notice of Appeal shall be signed by the complainant or his or her agent, and shall set out a mailing address to which all notices to the complainant may be sent.

AND TAKE NOTICE that the following date, time and place has been set for the Service Tax Review Panel to hear appeals respecting the service tax roll:

_____, 20__ at _____ (A.M./P.M.) at
_____ [location]

You may contact the Tax Administrator for the ᐃAkisq̄nuk First Nation directly if you have any questions or concerns respecting this Notice or the service tax that will be imposed on your property for the service described above.

Tax Administrator for the ᐃAkisq̄nuk First Nation

Dated: _____, 20__.

**SCHEDULE III
NOTICE OF APPEAL**

TO: Tax Administrator for the ᐱᐱᐱᐱᐱᐱᐱ First Nation

[address]

PURSUANT to the provisions of the *ᐱᐱᐱᐱᐱᐱᐱ First Nation Indian Beach Estates Water System Replacement Service Tax Law, 2016*, I hereby make an appeal about the imposition of a service tax on property described as _____.

My appeal is on the following grounds:

- (1)
- (2)
- (3)

(describe the grounds for the appeal in as much detail as possible)

Complainant's mailing address to which all notices in respect of this appeal are to be sent:

Name and address of any representative acting on complainant's behalf in respect of this appeal:

Name of Complainant (please print)

Signature of Complainant
(or representative)

Dated: _____, 20__.

NOTE: A copy of the Notice of Service Tax or Notice of Refusal to Amend Service Tax Roll, as applicable, shall be enclosed with this Notice of Appeal.

SCHEDULE IV
NOTICE OF REFUSAL TO AMEND SERVICE TAX ROLL

TO: _____

ADDRESS: _____

DESCRIPTION OF PROPERTY: _____

TAKE NOTICE that, pursuant to your Request to Amend the Service Tax Roll, dated _____, 20__ , the Tax Administrator has not made the requested amendment.

AND TAKE NOTICE that you may make an appeal respecting this refusal to amend the service tax roll to the Review Panel. An appeal may only be made by a holder of the property and on one or both of the following grounds:

- (1) there is an error or omission respecting a name or address on the service tax roll; and
- (2) there is an error or omission respecting the inclusion of a property.

To make an appeal, you shall deliver, within thirty (30) days of mailing of this Notice, a Notice of Appeal in the form specified in the *ᐃAkisq̄nuk First Nation Indian Beach Estates Water System Replacement Service Tax Law, 2016*, along with a copy of this Notice, to the Tax Administrator at the following address: [insert address]. The Notice of Appeal shall be signed by the holder of the property or his or her agent, and shall set out a mailing address to which all notices to the complainant may be sent.

AND TAKE NOTICE that you will receive a further notice advising you of the date, time and place of the hearing at which the Review Panel will hear your appeal respecting the service tax roll.

Tax Administrator for the ᐃAkisq̄nuk First Nation

Dated: _____, 20__ .

SCHEDULE V

REQUEST TO AMEND SERVICE TAX ROLL

TO: Tax Administrator for the ʔAkisq̓nuk First Nation

[address]

PURSUANT to the provisions of *ʔAkisq̓nuk First Nation Indian Beach Estates Water System Replacement Service Tax Law, 2016*, I hereby request that the service tax roll be amended in respect of the following property:

[description of the property as described in the service tax roll]

This request for an amendment to the service tax roll is based on the following grounds:

- (1)
- (2)
- (3)

(describe the reasons in support of the request in as much detail as possible)

Holder's mailing address to which the amendment decision is to be sent:

Name of Applicant (please print)

Signature of Applicant

Dated: _____, 20__ .

**SCHEDULE VI
NOTICE OF WITHDRAWAL**

TO: Tax Administrator for the ?Akisq̃nuk First Nation

[address]

PURSUANT to the provisions of the *?Akisq̃nuk First Nation Indian Beach Estates Water System Replacement Service Tax Law, 2016*, I hereby withdraw my appeal respecting the imposition of a service tax on the following property:

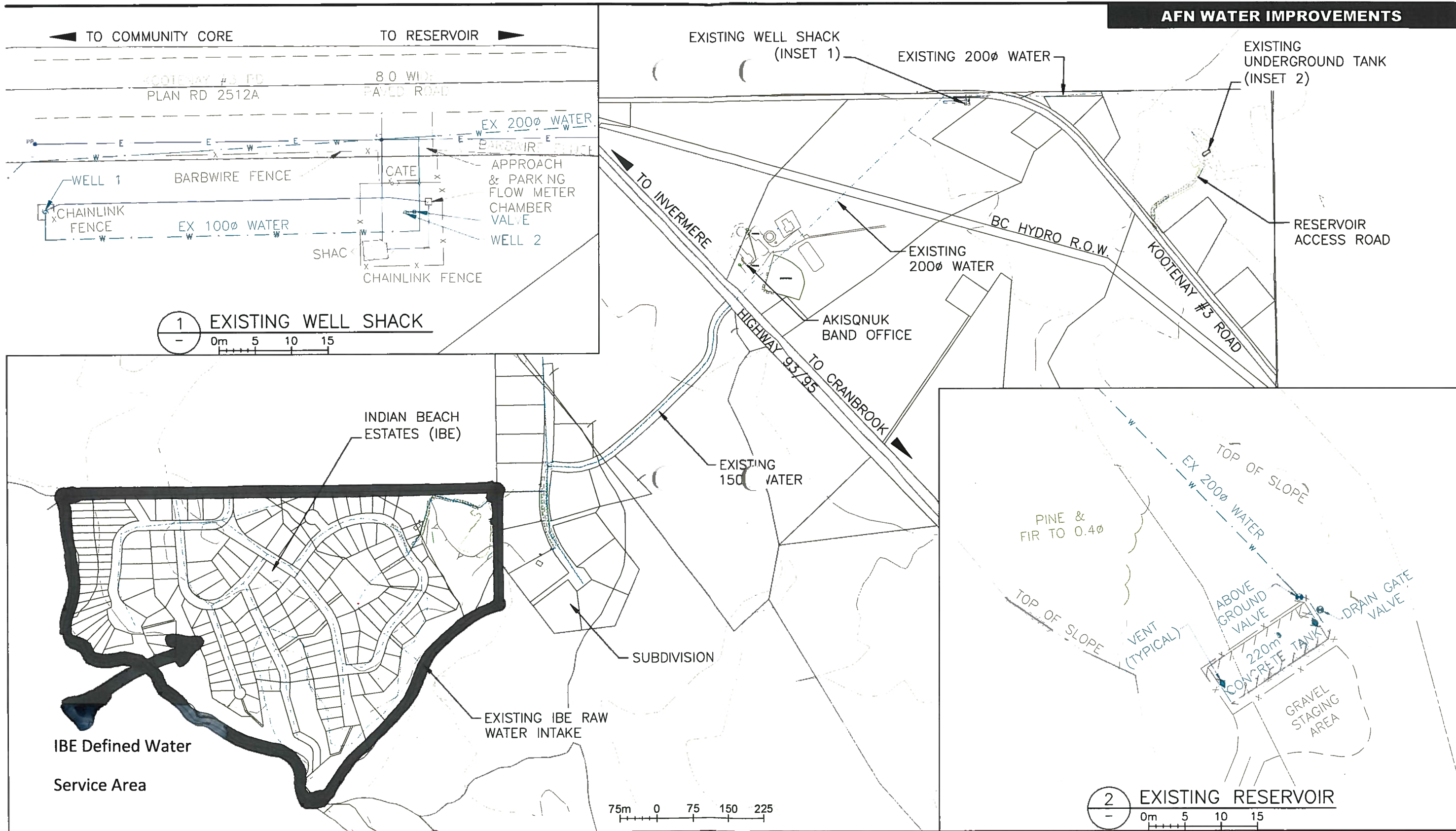
[description of property as described in the Notice of Service Tax]

Name of Complainant (please print)	Signature of Complainant (or representative)
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Dated: _____, 20__ .

SCHEDULE VII

MAP OF LOCAL SERVICE AREA & LIST OF PROPERTIES



ISSUED FOR INFORMATION
MARCH 24, 2016
URBAN
systems



Client Project		
AKISQNUK FIRST NATION NORTH COMMUNITY WATER SYSTEM		
Scale	Date	Figure
AS SHOWN	16-03-24	2.1.1
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EXISTING INFRASTRUCTURE

L:\Projects\12150020\1D-Drawing-Design-Analytical\AS\URBAN\PRODUCT\FIG-12150020.01.dwg, FIG 2.1, 20160324 09:21 am mmmh

Folio Address

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