

Minister of Indian Affairs
and Northern Development



Ministre des Affaires
indiennes et du Nord canadien

Ottawa, Canada K1A 0H4

I, the Minister of Indian Affairs and Northern Development, HEREBY
APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law
made by the Whitecap Dakota/Sioux First Nation, in the Province of
Saskatchewan, at a meeting held on the 23rd day of July 2001.

- **Whitecap Dakota/Sioux First Nation
Property Assessment and Taxation By-law**

A handwritten signature in blue ink, appearing to read "Robert Paul".

Dated at Ottawa, Ontario this 3rd day of November 2001.

Canada

Whitecap Dakota First Nation

Property Assessment and Taxation By-Law

Whitecap Dakota/Sioux First Nation
Property Assessment and Taxation By-Law

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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 Whitecap Dakota/Sioux First Nation deems it to be in the best interests of the Band to make a by-law for such purposes;

NOW THEREFORE BE IT RESOLVED the Council of the Whitecap Dakota/Sioux First Nation at a duly convened meeting, enacts the following by-law.

SHORT TITLE

1. This by-law may be cited as the *Whitecap Dakota/Sioux First Nation Property Assessment and Taxation By-Law*.

PART I INTERPRETATION

2.(1) In this by-law,

"Act" means the *Indian Act*, R.S.C. 1985, c.1-5;

"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 Whitecap Dakota/Sioux First Nation being a band within subsection 2(1) of the Act;

"band council resolution" means a motion passes and approved by a majority of the councilors of the band present at a duly convened meeting;

"Chief and Council", or "Council" means the Chief and Council of the Whitecap Dakota/Sioux First Nation (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 of 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 or upon, or affixed to an improvement, 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 section 58(3) of the Act"

"Minister" means the Minister of Indian Affairs and Northern Development;

"manufactured homes" means any structure whether equipped with wheels or not and whether self-propelled or not, that:

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

"occupier" means a person who, of 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 Whitecap Dakota/Sioux First Nation as appointed by Chief and Council;

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

"Reserve" means Whitecap Dakota/Sioux First Nation as such reserves are defined in the Indian Act, Section 2(1) and, any future reserves or any additions to existing reserves which may be created pursuant to any Settlement and Trust Agreement;

"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 Whitecap Dakota/Sioux First Nation;

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

- 2.(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.
- 3.(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.
- 5.(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 university, technical institute, or public college, not operated for profit, and the land necessary as the site for the building;
 - (f) an institutional building used chiefly for the purpose of providing housing accommodation for the elderly or person suffering from physical or mental disability, not operated for profit, and the land necessary as the site for the building;
 - (g) 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 to 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.
- 9.(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 April 30 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.
- 11.(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.
- 11.(3) Taxes shall be levied by applying the rate of tax against each one thousand (\$1,000.00) dollars of assessed value of the land and improvements.
12. Taxes levied in the taxation notice mailed under section 24 are due and payable on August 31 of the year in which they are levied.

PART VI
INFORMATION FOR ASSESSMENT ROLL

- 13.(1) Every person liable for tax shall, within 15 days from the date of a 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.
- 13.(2) Where an assessor does not receive the information referred to in subsection (1) within 15 days of the request, 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.
- 14.(2) An appointment under subsection (1) may be for the purpose of classifying and valuing particular interests in land in the assessment area and applying exemptions in accordance with section 6 as set out in the band council resolution.
15. For the purpose of determining the actual value of an interest in land for an assessment roll, the valuation date is July 1 of the year during which the assessment roll is completed.
16. The actual value of the interest in land for an assessment roll is to be determined as if on the valuation date:
 - (a) an 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 lands were the same as on October 31 following the valuation date.

- 17.(1) The assessor shall assess interests in land according to the classes of real property as set out in Schedule II.
- 17.(2) Except as otherwise provided in this by-law, for the purposes of assessing interests in land the assessor shall use the practices and regulations established under the Saskatchewan Assessment Management Agency (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.
- 18.(2) The assessor shall determine the actual value of the following, using the equivalent rates which would be applied of the interest in land were held in the province of Saskatchewan:
- (a) the polelines, metallic or fibre optic cables, towers, poles, wires, transformers, conduits, and mains of a telecommunication, trolley coach, bus, or electrical power corporation, but not including substations;
 - (b) the track in place of a railway corporation;
 - (c) the pipelines of a pipeline corporation for the transportation of petroleum, petroleum products, or natural gas, including valves, cleanouts, fastenings, and appurtenances located on the right of way, but not including distribution pipelines, pumping equipment, compressor equipment, storage tanks and buildings;
 - (d) the right of way for polelines, 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).
- 18.(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.
- 18.(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.(1) No Later than April 1 of each taxation year the assessor shall prepare an assessment roll containing the following particulars:
- (a) the name and last known address of the person or entity 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 of any change of address.
- (a) 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 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.
- 23.(2) On approval, the assessment roll is open to inspection in the Whitecap Dakota/Sioux First Nation Band Office by any person during regular business hours.
24. The tax administrator or the assessor shall no later than May 30 of the taxation year mail a notice of assessments 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 affect the necessary changes but subject to section 28, shall not make any amendments after July 1 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 or entity's failure to disclose information required under this by-law with respect to an interest in land; or
 - (b) a person's or entity'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 and 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 five (5) 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 Saskatchewan, or who is or was a Judge of a Provincial, County or Supreme Court in the Province of Saskatchewan;
 - (b) one person who has sat as a member of an appeal board to review assessments in and for the Province of Saskatchewan;
 - (c) one person who is a member of the Whitecap Dakota/Sioux First Nation 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 2.1.
- 32.(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 member 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.
- 32.(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.
- 32.(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 \$150.00 per day for time spent on activities related to the Assessment Review Committee.
- 32.(5) A member of the Assessment Review Committee shall be removed from office if he or she:
- (a) is convicted of and 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.
- 33.(2) An appellant shall file an appeal by delivering a notice of appeal containing the information set out in Schedule IV to the Assessment Review Committee at the address set out in the assessment notice within 30 days of the mailing of the Notice of Assessment.
- 33.(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.
- 33.(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.
- 33.(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 related 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.
- 34.(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.
- 34.(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.

- 34.(4) Chief and Council shall appoint a Secretary of the Assessment Review Committee.
- 34.(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.
- 35.(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.
- 36.(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.
- 36.(3) All questions respecting appeals shall be decided by a majority vote of the members of the Assessment Review Committee at the hearing.
- 36.(4) Chief and Council by band council resolution may establish procedures for the conduct of the proceeding of the Assessment Review Committee at the hearing.
37. No person shall sit as a member of the Assessment Review Committee hearing an appeal of 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 dealing 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).

- 38.(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.
- 38.(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.
- 39.(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.
- 39.(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.
- 39.(4) The party requesting the attendance of a witness shall pay a two (\$2) dollar witness fee plus reasonable traveling 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) Assessment Review Committee may hear an appeal from an assessment notice on the same day or may adjourn from time to time until all appeals have been heard and determined.
- 40.(2) The Assessment Review Committee may hear an appeal whether the appellant is present or not.
- 40.(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.
- 40.(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.
- 40.(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 favor of, or against allowing the appeal.

- 41.(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 and provided in this section.
- 41.(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).
- 41.(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.
- 41.(5) The notice given under subsection (4) shall state that the appellant has a further right of appeal to a court of competent jurisdiction.
- 41.(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.
- 41.(7) The assessor shall date and initial amendments made to the assessment roll pursuant to subsection (3).
- 41.(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.
- 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.
- 42.(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.
- 43.(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 to taxes on an interest in land was not liable for taxes or was taxed in excess of the proper amount, at the direction of Council, the tax administrator shall refund to the person the amount paid in excess of liability.
- 45.(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 August 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.
- 46.(2) All taxes payable under this by-law are debts due to the taxation authority are recoverable as such in any court of competent jurisdiction or in any other manner provided by this by-law.
- 46.(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.
- 46.(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.
- 46.(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 December 31 of the year there are first levied, the unpaid portion shall accrue interest at six (6) 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 of 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 the Part, the receipt by the Crown or such person of payment on account of tax shall be a discharge of the liability of 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 RESERVES

- 55.(1) All moneys raised under this by-law shall be placed in a special account or accounts.
- 55.(2) Moneys raised shall include:
 - (a) taxes;
 - (b) grants-in-lieu of taxes;
 - (c) interest; and
 - (d) amount collected on account of costs.
- 55.(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.
- 58.(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 of the interest in land.
- 59.(2) The special lien and encumbrance referred to in section 59(1) attaches to the interest in land being taxes, and without limiting the foregoing, attaches to the interest in land of a subsequent holder.
- 59.(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.
- 59.(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.
- 59.(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.
- 59.(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.
- 59.(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) (a) 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.

- (b) 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, propriety or otherwise, may be affected by the enforcement proceedings.
- (c) 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.
- (d) 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 administration shall request authorization from Council to commence enforcement proceedings against the tax debtors. Council may direct the tax administrator to commence enforcement proceedings.
- (e) Prior to the authorization of any of the enforcement proceedings set in sections 61, 63, 54, 65 and 66, Council shall consult with any affected locatee.

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

- (a) Postpone taking enforcement proceedings for a specified period; or
- (b) reduce or remit the taxes where Council determines that:
- (c) full payment would result in undue hardship to the tax debtor; or
- (d) it is necessary and in the best interest of the Band to effect a transfer of the tax debtor's interest.

60.3 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 administration may proceed by way of distress if the taxes or any portion thereof remain unpaid after the thirty (3) day 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.

61.(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.

61.(3) If 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.

61.(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 with 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.
- 62.(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.
- 62.(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.
- 62.(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).
- 62.(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.
- 62.(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 Improvement 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 propriety 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.
- 63.(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.

- 63.(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.
- 63.(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.
- 63.(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).
- 63.(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 the upset price shall be the lowest price for which the improvements may be sold and the interest in land disposed.
- 63.(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.
- 63.(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 are disposed, together with all taxes which have subsequently fallen due and the reasonable costs incurred by the taxing authority in disposing of the interest.
- 63.(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.
- 63.(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 obligation, shall be liable for all future taxes assessed against that interest.
- 63.(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 administration shall pay such money into court by way of interpleader action.
- 63.(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.

63.(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 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.

64.(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.

64.(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, license 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.

64.(4) Upon cancellation of the tax debtor's interest and with the consent of the Minister, the taxation authority shall acquire 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.

65.(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.

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

65.(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 debtors 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.
- 65.(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.
- 65.(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.
- 65.(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 canceling the tax debtor's interest in the registers.
- 65.(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 move his or her improvements on Reserve, or take any other actions which may preclude or impede the collection of outstanding taxes owing pursuant to his 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.

In the alternative the tax administrator may 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 debtors or to the interest in land assessed pursuant to his 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, land or other public place;
- (d) the suppression of dust on any highway, land, 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.

68.(2) In this Part, "charge" means a local improvement charge and a service charge.

68.(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 with 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.

68.(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.
- 69.(2) It shall be sufficient notice under paragraph (1)(c) if the address in the current assessment roll is used.
- 69.(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.
- 70.(2) Council shall not proceed with the charge until after it holds public meetings to consider representations.
- 70.(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.
- 70.(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.
- 71.(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.
- 72.(2) For greater certainty charges are a special lien under Part XVI.
- 72.(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 proceedings 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 administration or person acting under this 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 the Chief and Council at a duly convened meeting held on 23 day of July, 2001.



Chief Darcy M. Bear



Councillor Frank D. Royal



Councillor Warren Buffalo

SCHEDULE I
(Section 13)

REQUEST FOR INFORMATION

TO: _____
ADDRESS: _____
RE: _____
(description of interest in land)

Pursuant to section 13 of the *Whitecap Dakota/Sioux First Nation Property Assessment and Taxation By-law*, and pursuant to the authority vested in me by band council resolutions made the _____ date of _____, 2000, I hereby request that you furnish to me, in writing, within 15 days of the date of this Notice, 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.

Dated this ____ day of _____, _____.

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 residences; 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 center;
 - (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 and 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 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 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 or public worship or as a meeting hall for a non-profit fraternal organization of persons or either or both sexes, together with the facilities necessarily incidental to that use, for at least one hundred and fifty (150) days in the year ending on June 30th, of the calendar year preceding the calendar year for which the assessment roll is being prepared, not counting any day in which the land and improvements so used or set aside are also used for:
- (i) any purpose by an organization that is neither a religious organization nor a non-profit fraternal organization;
 - (ii) entertainment where there is an admission charge; or
 - (iii) the sale or consumption, or both, of alcoholic beverages.

SCHEDULE III
(section 24, Part IX)

NOTICE OF ASSESSMENT

TO: _____
ADDRESS: _____
RE: _____
(description of interest in land)

TAKE NOTICE that the assessment roll has been adopted by band council resolution dated the _____ day of _____, 2000 and that in respect of the above --noted interest in land the following person(s) is/are liable to pay any taxes levied pursuant to the _____ *First Nation Property Assessment and Taxation By-law*:

Name(s):
Address(es):

The assessed value of the _____ land:
(classification)

The assessed value of the _____ improvements:
(classification)

The assessed value of exempt land:
The assessed value of exempt improvements:

TOTAL ASSESSED VALUE: _____

TOTAL NET TAXABLE VALUE: _____

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

DATED AT _____ this _____ day of _____, 2000.

Tax Administrator

SCHEDULE IV
(section 33)

APPEAL TO ASSESSMENT REVIEW COMMITTEE

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

(description of the business and location)

on the following grounds:

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

DATED AT _____ this _____ day of _____, 2000.

Printed name of appellant

Appellant's signature

Address to which all notices to appellant are to be sent

To: Assessment Review Committee

c/o _____
(office of the assessor)

SCHEDULE V
(subsection 38(3))

NOTICE OF HEARING

TO: _____
ADDRESS: _____
RE: _____
(description of interest in land)

TAKE NOTICE that the Assessment Review Committee will hear an appeal from assessment requested in Schedule IV dated that _____ day of _____, 2000 relating to the above-noted interest in land at _____ (a.m/p.m.) on the _____ day of _____, 2000.

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

DATED AT _____ this _____ day of _____, 2000.

Chairperson
Assessment Review Committee

SCHEDULE VI
(section 39)

REQUEST FOR ATTENDANCE

TO: _____
ADDRESS: _____
RE: _____
(description of interest in land)

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

THIS IS TO REQUEST your attendance before the Assessment Review Committee at _____ (location) on the _____ day of _____, 2000 at _____ (a.m./p.m.) on the _____ day of _____ to give evidence concerning the said assessment, bringing with you any documents in your possession that may relate to the said assessment.

DATED AT _____ this _____ day of _____, 2000.

Chairperson
Assessment Review Committee

SCHEDULE VII
(section 42)

TAX NOTICE

TO: _____

ADDRESS: _____

RE: _____
(description of interest in land)

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

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

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

DATED AT _____ this _____ day of _____, 2000.

Tax Administrator

**SCHEDULE VIII
(section 57)**

COSTS PAYABLE BY A TAXPAYER ARISING FROM ENFORCEMENT PROCEEDINGS

- | | |
|--|--|
| 1. For preparation of and serving any and all notices required by Part XVI on the Taxpayer, Tax Debtor or any other person, newspaper or on any property, etc.: | \$35.00 per notice |
| 2. For attending, investigating, taking inventory, cataloguing, or seizing property, and preparing and conducting a Sale by Distress, for each person involved: | \$40.00 per hour |
| 3. For drafting, filing and executing a lien or encumbrance: | |
| 4. For sale of improvements or disposition of interest in reserve land, including attending, investigating, take inventory, cataloguing, preparing and executing a Sale of Improvements and Disposition of Interest on Reserve, for each person involved: | \$150.00

\$40.00 per hour |
| 5. For issuing and registering any and all certificates required by Part XVI: | |
| 6. For disbursements, including without limiting photocopying (\$.30 per page), advertising, storage fees, etc.: | \$10.00 per certificate

as and when arising |

SCHEDULE IX
(subsection 58(2))

CERTIFICATION OF DEBT OWING BY THE TAXPAYER

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

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

DATED AT _____ this _____ day of _____, 2000.

Tax Administrator

SCHEDULE X
(section 60)

DEMAND FOR PAYMENT AND NOTICE OF ENFORCEMENT PROCEEDINGS

TO: _____
ADDRESS: _____
RE: _____
(description of interest in land)

The payment date of June 30, 20____, 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 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 _____, 2000.

Tax Administrator

SCHEDULE XI
(sections 61 and 62)

NOTICE OF DISTRESS

TO: _____
ADDRESS: _____
RE: _____
(description of interest in land)

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

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

AND FURTHER TAKE NOTICE THAT failure to pay the outstanding tax debt upon the expiration of the seven (7) days set out above, will result in a copy of this notice being posted 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 begin 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-laws*, you must commence legal proceedings in a court of competent jurisdiction to challenge such seizure with 60(sixty) days from the date of such seizure and the sale of such property.

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

DATED AT _____ this _____ day of _____, 2000.

Tax Administrator

SCHEDULE XII
(section 62)

NOTICE OF SALE OF GOODS SEIZED BY DISTRESS

TAKE NOTICE THAT a sale by public auction for outstanding taxes owed to the _____ (Tax Authority) will occur on _____, 2000 at _____ o'clock at _____ (location) on the _____ Reserve.

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

(general description of the goods)

DATED AT _____ this _____ day of _____, 2000.

Tax Administrator

SCHEDULE XIII
(subsections 63(1) and 64(4))

NOTICE OF SALE OF IMPROVEMENT AND DISPOSITION OF INTEREST IN LAND

TO: _____
ADDRESS: _____
RE: _____
(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 interest which you held in the improvements and to the Reserve land will be transferred in full to the purchaser.

DATED AT _____ this _____ day of _____, 2000.

Tax Administrator

SCHEDULE XIV
(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, license or permit) will cease to exist.

DATED AT _____ this _____ day of _____, 2000.

Tax Administrator

SCHEDULE XV
(section 64)

CERTIFICATION OF CANCELLATION OF INTEREST IN LAND

RE.

(description of interest in land)

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

DATED AT _____ this _____ day of _____, 2000.

Tax Administrator

SCHEDULE XVI
(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 not 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 days 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 attaché to that Reserve land.

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

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

DATED AT _____ this _____ day of _____, 2000.

Tax Administrator

SCHEDULE XVII
(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-laws*.

DATED AT _____ this _____ day of _____, 2000.

Tax Administrator

SCHEDULE XIII
(section 67)

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

RE: _____
(description of interest in land)

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

(list services to be discontinued)

AND FURTHER TAKE NOTICE THAT you may attend a meeting of the Band Council scheduled for _____, 2000 at _____ o'clock, (within the 30 days set out above) at _____ (place), (within the 30 days set out above) and show cause as to why the services should not be discontinued.

DATED AT _____ this _____ day of _____, 2000.

Tax Administrator

SCHEDULE XIX
(paragraph 69(1)(c))

NOTICE OF HEARING

TO:

ADDRESS:

RE:

(description of interest in land)

TAKE NOTICE THAT Council shall hold a public meeting at _____ (location) on the _____ day of _____, 2000 at _____ o'clock, to consider representations from affected ratepayers with respect to the above-noted proposed service/local improvement charge.

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

DATED AT _____ this _____ day of _____, 2000.

Tax Administrator