

PAUL'S BAND

WABAMUN INDIAN RESERVE PROPERTY TAXATION BY-LAW NO. 3

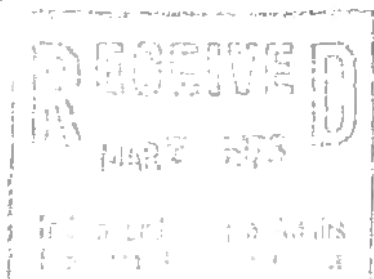
WHEREAS the members of the Paul Band of the Wabamun and Buck Lake Indian Reserves Numbers 1334, B, & C in the Province of Alberta are in possession of and in control of certain lands in the said Reserve;

AND WHEREAS the Governor in Council pursuant to section 83 of The Indian Act has by Order in Council declared that the Paul Band in the Province of Alberta has reached an advanced stage of development;

AND WHEREAS the Council of the said Band with the approval of the Minister of Indian Affairs and Northern Development desires to make By-laws for the purposes contained in clauses (a), (c), (d), (e), and (g) of section 83 of The Indian Act;

UPON MOTION DULY MADE BE IT RESOLVED THAT:

1. This By-law may be cited as the Wabamun Indian Reserve Property Taxation By-Law;
2. In this By-law:
 - (1) "Appeal Board" means the Alberta Assessment Appeal Board appointed pursuant to The Assessment Appeal Board Act of Alberta, or such other Board as may be appointed by the Minister.
 - (2) "Assessor" means a person appointed by the Council of the Band to make an assessment.
 - (3) "Band" means Paul Band unless otherwise designated in this By-law.
 - (4) "Council of the Band" means the Council of the Paul Band as established pursuant to The Indian Act of Canada.
 - (5) "Department" means the Department of Indian Affairs and Northern Development of the Government of Canada.
 - (6) "Depreciation" means a loss in value attributable to any cause.
 - (7) "Fair actual value" means the fair actual value as determined in accordance with this By-law or the regulations made thereunder.



(8) "improvement" means

- i a building or structure erected or placed upon, in, over or under land and which is so affixed as to become transferred without special mention by a transfer of land,
- ii anything affixed to or integrated in a building or structure affixed to the land that would without special mention be transferred by a transfer of interest in the land, and
- iii machinery, equipment, appliances, working tanks and other things including the supporting foundations and footings that form an integral part of an operational unit designed for or used in
 - (a) processing or manufacturing, or
 - (b) the production of natural resources or the transmission of natural resources by pipeline

whether or not the machinery, equipment, appliances, working tanks or other things are so affixed as to become transferred without special mention by a transfer of the interest in the land.

- (9) "Judge" means a Judge of the Supreme Court of Alberta or a Judge of the District Court in the Judicial District within which the Wabamun and Suck Lake Reserve is mainly situated.
- (10) "member of the Band" means a person whose name appears on the band list or is entitled to have his name appear on the band list.
- (11) "land" means physical land situated within the Reserve and includes timber, and any improvements on the land.
- (12) "Minister" means the Minister for the time being responsible for Indian Affairs in the Government of Canada.

(13)

"parcel" means

- i a quarter section of land according to the system of surveys under the Alberta Surveys Act or any lesser area, the description of which has been approved by the proper Land Titles Office, or
- ii any unsubdivided block or any lot or any part of such block or lot in any area or land or which a plan of subdivision is registered in a Land Titles Office, or
- iii where there is no such plan of subdivision a quarter section of land according to the system of surveys under The Alberta Surveys Act or any other area, the description of which has been approved by the proper Land Titles Office, or
- iv in any case where a building has been erected on one or more lots of parts thereof, all such lots or parts, or
- v all the land forming part of any railway, irrigation or drainage right-of-way.

(14)

"prescribed" means prescribed by a majority of the Council of the Land.

(15)

"pipeline" means any pipe designed for or used in the conveyance or transmission of any substance, and includes

- i flow lines, gathering lines, distribution lines, transportation lines and any line of pipe, including loops, by-passes, cleanouts, valves and fittings, situated in, or under a continuous strip of land, right-of-way or easement and that forms part of any system for the conveyance or transmission of gas, oil or coal or any combination, product or by-product thereof, or salt, brine or wood products, whether such system is used or not,
- ii any pipe for the conveyance or disposal of any water, steam salt water, glycol, gas or any other substance used in or incidental to the production of gas or oil or both,

111 any pipe in a well used or drilled for the purpose of

- (a) obtaining oil or gas or both or any other mineral, or
- (b) injecting gas, air, water or other substance to an underground formation.

(16) "Reserve" unless otherwise specified, means the Wabamun and Duck Lake Indian Reserves numbers 133 A, B, & C in the Province of Alberta.

(17) "Special franchise" means every right, authority or permission whether exclusive or otherwise to construct, maintain or operate, within the Reserve, in under, above or on or through or across any highway, road, street, lane, public place or public water within the Reserve, any pole, wire, pipe, bridge, track, conduit, or other system for the purpose of conducting steam, heat, water, natural gas or electricity or any property, substance or product capable of being transported, transmitted or conveyed for the supply of water, or for heat, light, power, transportation, telegraphic, telephonic or other services, and includes a right authority or permission to construct, maintain Reserve.

(18) "wires" includes

- 1 the installations, structures, materials, devices, fittings, apparatus, appliances, equipment, plant machinery, ways and easements, constructed or acquired for and used in the generation, transformation, transmission, distribution, delivery or sale of electricity by a person or corporation whose rates are controlled or set by the Public Utilities Board of Alberta or by the Board and
- 11 cables, structures, amplifiers and drop lines designed and used for the purpose of transmitting cable television for commercial sale or resale to the public,

(19) "Municipal Services" means and includes all those community services and programs which a municipality within the province is authorized to perform or administer under the appropriate statutes to the extent that the same are not inconsistent with the authorities prescribed under The Indian Act.

LIABILITY TO ASSESSMENT AND TAXATION

3. (1) Except as provided by this By-law or by the Indian Act of Canada, all interests in land in the Reserve of persons lawfully in possession thereof (whether by lease, license, permit, certificate of possession, certificate of occupation granted by the District Supervisor of Edmonton-Hobbema District, the Minister or the Band) and of persons in lawful possession thereof in any other manner whatever are subject to assessment and taxation by the Band.
- (2) Except as provided by this By-law or by the Indian Act of Canada no business, calling, trade or occupation shall be carried on the Reserve unless licensed in accordance with this By-law.

THE ASSESSMENT ROLL

4. (1) Every year, there shall be prepared an assessment roll setting forth in respect of all lands within the Reserve and all interests therein the assessed value thereof established by the assessor in accordance with this By-law.
- (2) The assessment roll may consist of leaves held together in book form or cards held in a suitable filing device.
5. The assessor shall assess in accordance with this By-law interests therein liable to assessment under this By-law, and shall perform such other duties as may be required of him by the Council of the Band.
6. The Council of the Band will adopt:
- The regulations made by the Minister of Municipal Affairs for the Province of Alberta pursuant to section 6 of the Municipal Taxation Act of Alberta (RSA 1960, C251, s.1) for the use and guidance of assessors in making assessments in municipalities and prescribing
- (a) standards and methods of assessment,
 - (b) levels of value to be used in determining what constitutes the actual value for the purposes of assessment; and
 - (c) rules and forms
- shall apply mutatis mutandis to this by-law.

7. (1) In determining value for assessment purposes, the assessor shall apply the standards and methods of assessment and levels of value adopted pursuant to section 6 and shall assess in accordance with any rules made in relation thereto.
- (2) Where standards and methods of assessment have not been adopted the assessor shall determine the fair actual value in a manner that is fair and equitable with the level of value prescribed for use in determining the fair actual value of other lands and interests in land.
- (3) Where standards and methods of assessment have not been prescribed in respect of any kind of lands or interests in land, the assessor shall assess at fair actual value in a manner that is fair and equitable with the assessment of other lands and interests in land.
8. (1) Land shall be assessed at its fair actual value, inclusive of any improvements thereon, and any interests in land shall be assessed at its fair actual value.
- (2) In determining the fair actual value of any land or interest in land for assessment purposes, no regard shall be had nor consideration given to the price at which any land or lands or interest or interests in land within the Reserve has or have been offered for sale to any person.
- (3) In determining the value of land or an interest in land an assessor shall have regard to
 - (a) any advantages or disadvantages of location,
 - (b) the quality of the soil,
 - (c) any profitable use that may reasonably be made of the land, and
 - (d) the benefit to the land of an irrigation or drainage project.
9. Where a new improvement
 - (a) intended to be used for manufacturing or processing purposes, or
 - (b) intended to be used in connection with a manufacturing or processing operation for the storage of the materials manufactured or processed.

is not completed or in operation before the 31st day of October in any year, the value of the improvement shall not be taken into account in that year in assessing the value of the lands on which it stands or in assessing the value of any interest therein.

10. (1) A special franchise is an interest in land.
- (2) A special franchise shall be assessed at the fair actual value of the machinery, equipment and apparatus used in the exercise of the franchise and not otherwise assessed.
- (3) Notwithstanding section 12, a special franchise shall be reassessed not later than October 31st in each year and accrued depreciation to the date of assessment shall be allowed on the machinery, equipment and apparatus mentioned in subsection (2).
- (4) This section shall not be construed so as to abrogate the conditions of any subsisting special franchise agreement.
11. Blank
12. (1) The following property is exempt from assessment:
 - (a) all personal property;
 - (b) interests in land held by the Band, or Band member;
 - (c) every right, title or interest of the Government of Canada in any property;
 - (d) all income;
 - (e) property specially exempted by law;
13. (1) In every Reserve the assessor shall, not later than the 31st day of December in each year, assess for taxation purposes in the next following year all lands and all interests in land in the reserve, except that the assessor may, not later than the 1st day of June in the year 1973, assess for taxation purposes for the 1973 taxation year all assessable lands and interests in land on the Reserve.
- (2) The Council of the Band may divide the Reserve into assessment districts and may appoint one or more assistant assessors to aid the assessor in the work of assessment.

14. (1) Notwithstanding the previous section, if of the Band may by resolution passed no later than the 31st day of August authorize the assessor to use the assessed value of a parcel of land or interest in land as shown on the assessment roll of the current year as the assessed value of that land or interest in land for the following year.
- (2) The Council of the Band shall not pass a resolution pursuant to subsection (1) more than seven consecutive years.
15. (1) At any time he considers it to be in the best interest the Minister may order a general assessment to be made in the Reserve.
- (2) Where a general assessment is ordered pursuant to subsection (1) the assessor shall assess by the order assess all assessable land interests in lands in the Reserve.
16. (1) Notwithstanding section 13, the assessor shall reassess not later than the 31st day of October in each year:
- (a) all other assessable lands and interests in lands the value of which is diminished by the destruction of an improvement thereon or by some cause other than wear and tear, and
- (b) all other assessable lands and interests in lands the value of which is increased by the erection, completion or improvement thereon or by some other cause.
- (2) The assessor shall write the word "non-assessable" opposite the description of any lands in lands that has ceased to be assessable.
17. (1) Immediately after the completion of a general assessment made under this By-law, the assessor shall in the prescribed form provide a return of the assessment made by him.
- (2) The assessor shall take and attach to the return made under subsection (1) a statutory declaration in the prescribed form.
18. (1) Upon receipt of any return made by the assessor pursuant to section 17, the Council or its appointee shall prepare an assessment roll not later than the 1st day of January of the year following the year in which the assessment has been made.

20. (1) Subject to the other provisions of this section, upon preparation of the assessment roll pursuant to section 13 and not later than the first day of March mentioned therein, the Council of the Band or its appointee shall mail an assessment slip in the prescribed form to every person whose name appears on the assessment roll.
- (2) No assessment slip respecting land or any interest therein need be sent to any person whose name appears on the assessment roll of the previous year in respect thereof unless the assessment of the current year differs from the assessment of the previous year.
- (3) Notwithstanding subsection (2), an assessment slip shall be sent to any assignee of land or of an interest in land if before the first day of March a notice received in writing by the Council of the Band or its appointee, showing the assignee's interest in the lands and giving his name and postal address and requesting that notices of assessment be sent to him.
- (4) When the whole or any part of the assessment roll of the previous year has been adopted as provided for by section 14, the persons assessed in respect of the property assessment so adopted and whose assessments have not been changed shall be deemed to have received notice of their assessments by the publication of the newspaper notice provided for by section 22.
21. (1) The Council of the Band or its appointee shall cause to be made on the assessment roll an entry showing the date of mailing of each slip, and the entry shall be initialled, or stamped with a symbol representing his initials, by the Council of the Band or its appointee.
- (2) The entry of the date of the mailing of the assessment slip and the entry of the initials or symbols representing the initials of the person making the entry is prima facie proof of the mailing of the assessment slip upon the date entered without proof of the authority of the person making the entry to make it or of that person's initials and the absence of any date and initials or symbols representing the initials is prima facie proof that the assessment slip has not been mailed.

- (3) Where the post office address of a person whose name appears on the roll is not entered on the roll, an assessment slip shall be completed and retained in the office of the Council of the Band or its appointee, and in that case the absence of a date and initials or symbol representing the initials is prima facie proof that the post office address of the person named on the roll is unknown.

22. (1) Upon preparation of the assessment roll pursuant to section 19 and not later than the first day of March next following, the Council of the Band or its appointee, shall cause to be published in one issue of a newspaper having general circulation in the Reserve, a notice in the prescribed form that the assessment roll has been prepared.

- (2) At the option of the Council of the Band or its appointee, the notice required under subsection (1) may be given by mailing a copy to every person whose name appears on the assessment roll and by posting a copy in at least five conspicuous places in the Reserve.

23. A person who appears on the assessment roll may, under the supervision of the Council of the Band or its appointee, and during the office hours of the Council of the Band or its appointee, inspect the assessment roll of the Reserve during such time as are mentioned in his assessment slip or in the notice published in accordance with section 22.

COMPLAINTS AND APPEALS

24. (1) Annually there shall sit in the Reserve a court of revision as hereinafter provided and the court of revision so sitting shall hear and deal with such complaints against assessment as have been received by the Council of the Band or its appointee as provided by this By-law.

- (2) The Council of the Band, by resolution, may establish a court of revision consisting of not more than five members and any employee or Reserve resident may be appointed thereto, at least two of whom shall be members of the Band.

- (3) Where a court of revision is established as provided by subsection (2), the members shall hold office for such period as is specified in the resolution.
- (4) The Council of the Band, by resolution, may act as the court of revision and in that case it shall appoint not less than three nor more than five of its own members to form the court.
- (5) No member of a court of revision shall sit upon any hearing respecting any property in which he is directly or indirectly interested.
- (6) The members of a court of revision whether members of the Council of the Band or not may be paid such remuneration and expense money as the Council of the Band may prescribe.
- (7) The majority of the members of the court of revision constitute a quorum.
- (8) Where a court of revision is composed of members of the Council of the Band and a majority of the members of the court of revision are unable to attend a sitting of the court, the Chief of the Band may appoint other members of the Council of the Band to the court of revision to act in their place and stead and exercise all the powers of the absent members for that sitting.
- (9) The Council of the Band shall provide for the appointment of a Clerk of the Court of revision and may provide that the clerk shall be an Official or employee of the Band other than the assessor and shall, by resolution, determine his remuneration and duties which shall include the recording of all proceedings thereof.
- (10) No act or other proceeding of a court of revision is valid or binding if it is not adopted at a sitting of the court of revision at which a quorum is present and a majority of the quorum present may decide all questions before the court of revision.
- (11) The Council of the Band shall make provision for filling vacancies that may occur in the court of revision or in the office of the Clerk of revision.

(12) The Council of the Band, by resolution, may appoint a member of the court of revision to be the chairman for the purpose of conducting the sittings and deliberations concerning the hearing of complaints and the resolution shall prescribe the method by which any vacancy in the chairmanship will be filled.

(13) Where the Council of the Band has not appointed a chairman as provided by subsection (12) the members of the court of revision shall choose and appoint from among their members a chairman and shall from time to time, as occasion demand, appoint a member to fill any vacancy in the chairmanship.

25. (1) The Council of the Band by resolution, shall provide for the calling of sittings of the court of revision for the purpose of hearing complaints.

(2) Where there are separate assessment rolls respecting land improvements the Council of the Band may provide different times for the sittings of the court of revision with respect to hearing complaints in connection with any one or all of the rolls.

(3) In providing for sittings of the court of revision the date or dates set shall in every case allow the giving of the 10 days' notice of the sitting as provided in section 27.

26. (1) A person whose name appears on the assessment roll may complain to the court of revision in respect of

(a) an error or omission alleged in respect of the assessment of any property, or

(b) an assessment alleged to be too high or too low, or

(c) a property in any way wrongly assessed, or

(d) the name of a person alleged to be wrongfully entered upon or omitted from the assessment roll.

(2) A complainant shall notify the Council of the Band or its appointee in writing of the particulars and grounds of his complaint.

- (3) A notice of complaint may be mailed or delivered to the Council of the Band or its appointee, so that it is so delivered or received,
- (a) within 30 days after the mailing of the assessment slip to the complainant as required by section 20.
 - (b) where no assessment slip was mailed, within 30 days from the date of the giving of the notice as required by section 22.
- (4) Every notice of complaint shall contain the post office address to which all notices are required to be sent to the complainant.
- (5) Before a complaint is heard pursuant to this section from a person who is not the occupant or assignee of the assessed property there shall be deposited with the court of revision the sum of three dollars in respect of each parcel or improvement to which the complaint relates, and if the complaint is allowed, the sum deposited shall be returned to the depositor, otherwise, it shall form part of the general revenue of the Band.
27. (1) Upon the receipt by the Council of the Band or its appointee of a notice of complaint, the Council of the Band shall notify the complainant, the assessor and every person affected thereby of the time and place of the sitting of the court of revision to hear the complaint.
- (2) A notice pursuant to subsection (1), shall be sent by mail to any person affected at the post office address shown on the complaint or shown in the assessment roll at least 10 days before the sitting of the court of revision.
- (3) Before the sitting of a court of revision, the Council of the Band or its appointee shall prepare, in the prescribed form, a list of the complaints to be heard at the sitting and the list shall be posted at the office of the Council of the Band or its appointee, at all times during the sitting of the court of revision.
- (4) Where a complainant or any person whose assessment may be affected by the result of a complaint fails to appear in person or by an agent, the court of revision may proceed in his absence.

- (5) Where the value at which any specified land, or interest in land is assessed appears to be more or less than its fair value, the amount of the assessment shall nevertheless not be varied on complaint if the value at which the land or interest therein is assessed is fair and just in proportion to the value at which all other lands on the Reserve and interests therein are assessed.
28. (1) The court of revision may, in its discretion at any sitting, hear all complaints with respect to any roll or rolls, or if considered advisable, may adjourn from time to time until all complaints are heard and determined.
- (2) All complaints in connection with any assessment roll shall be determined within 150 days after the publication of the notice required under section 22.
29. (1) As soon as a decision is given by the court of revision, the Council of the Band or its appointee shall amend the assessment roll in accordance with the decision of the court of revision.
- (2) Every such amendment shall be made in ink of a different colour from that of the original roll and shall be verified by the initials of the assessor.
30. (1) When the court of revision has heard and determined any complaint, the Council of the Band or its appointee, shall forthwith notify the complainant, and the assessor and every person whose name is entered upon the assessment roll in respect of the assessment affected, of the result of the hearing of the complaint.
- (2) The notice shall be in writing, in the prescribed form, and shall be sent by mail to the post office address contained in the complaint.
- (3) When the court of revision has omitted, neglected, or refused to hear or decide a complaint by the day fixed for the completion of its duties, the Council of the Band or its appointee shall immediately notify the complainant in the manner set out in subsection (2).
31. (1) Upon the closing of the sittings of the court of revision or where there are not complaints upon the expiry of the time for complaining, the Council of the Band or its appointee, over his signature, shall enter at the end of the roll a certificate in the following form:

31. (1) (Con't) "roll finally completed this day of 19 ."
- (2) The assessment roll as certified in accordance with subsection (1) is, subject to amendment pursuant to this By-law.
- (3) The assessment roll as certified is valid and binds all parties concerned
- (a) notwithstanding any defect in or omission from the roll or mistake made in or with regard to the roll, and
- (b) notwithstanding any defect, error or misstatement in any assessment slip or notice or the failure to deliver any assessment slip or notice.
32. (1) Any person
- (a) who, or the assessment of whose land or interest in land, is affected by a decision of a court of revision, and
- (b) who appeared before the court of revision in person or by agent or sent to the Council of the Band or its appointee, a document setting out in detail the grounds of his complaint,
- may appeal to the Appeal Board against the decision.
- (2) An assessor may appeal to the Appeal Board against a decision of a court of revision.
- (3) When an appeal against the decision of the court of revision is lodged pursuant to subsection (2), the Council of the Band or its appointee shall immediately notify the owner of the affected land or interest in land regarding the action taken by the assessor
- (4) An assessor or the complainant may appeal to the Appeal Board in respect of a complaint which a court of revision has omitted, refused or neglected to hear or decide.
33. (1) An appeal pursuant to section 32 may be made within 21 days after the mailing or personal service of the notice required by section 30 upon the person appealing.
- (2) Within the time limited by subsection (1) an appellant shall either by personal service or by registered mail, serve a written notice of appeal upon the Council of the Band or its appointee

34. (1) Not later than seven days after the expiry of the time limited for service of notice of appeal the Council of the Band or its appointee shall forward to the Appeal Board a list of all notices received by him setting out the addresses of the appellants and particulars of the assessments under appeal.
- (2) The Council of the Band or its appointee shall post in its office a conspicuous notice containing the names of all appellants and parties appealed against, a brief statement of the grounds of each appeal, and stating the time and place at which the Appeal Board will sit.
35. A member of the Council of the Band or its appointee or the assessor shall appear at the hearing and produce the assessment roll and all papers in his custody connected with the matter under appeal.
36. The Appeal Board in hearing appeals is governed by the provisions of this By-law and the Assessment Appeal Board Act of Alberta unless otherwise stipulated in this By-law.
37. (1) The roll shall be confirmed, altered or amended according to the decision of the Appeal Board.
- (2) When the Appeal Board renders a decision, the Council of the Band or its appointee shall forthwith alter or amend the roll according to the terms of the decision and shall write his own name or initials opposite the alteration or amendment.
38. (1) An error, omission or misdescription on an assessment slip or the non-receipt of an assessment slip
- (a) by the person to whom it is addressed or mailed, or
 - (b) by a person named on the assessment roll whose address is not known
- does not invalidate the assessment or confer any right to exemption from taxation.
- (2) Where an error, omission or misdescription on an assessment slip has influenced a person to whom the assessment slip is directed from complaining against the assessment within the time allowed under section 26 that person is entitled to receive a corrected assessment slip and no

37. (2)(Con't) may complain to the court of revision against the assessment as shown on the corrected assessment slip within 30 days of the mailing of the corrected assessment slip.

39. (1) If at any time it is discovered that any interest in land, that was assessable on the immediately preceding 31st day of December has not been assessed or that the name of any person that should be entered upon the assessment roll is not entered, or that there is any error in the roll, the Council of the Band may direct the assessor to assess the interest in land and thereafter to enter it and the assessment thereof upon the roll or to enter the name of any such person upon the roll or to correct the error, and every such entry or correction shall be dated with the date on which it is made.

(2) In the event of such entry upon or correction of the roll without the knowledge or consent of a person affected thereby, an assessment slip shall be sent by mail or delivered to the address of that person by the Council of the Band or its appointee, and the person shall be given every reasonable opportunity to complain against the entry or correction, and all complaints shall be heard and determined as nearly as may be in the manner provided by this Act for the hearing of ordinary assessment complaints.

(3) The Council of the Band may at any time authorize the correction in the roll of any error that is, in the opinion of the Council, gross and palpable and any corrections so made shall be initialed by a member of the Council of the Band or its appointee.

40. (1) Where the name of a person has in any year been entered upon the assessment roll in respect of any land or interest in land assessable under this Act, and notice of the fact has been sent to him, but the assessment has been declared to be invalid or a nullity, then the interest of that person may be assessed in any subsequent year, and his name entered upon the roll in respect of his interest.

(2) Every such assessment shall be made by the assessor and the person affected thereby shall be notified immediately thereof by the Council of the Band, or the assessor, and has a right of appeal to the Appeal Board.

41.

Where the lands or interest in lands of any person was at the time of the assessment assessable by reason of which his name was entered upon the assessment roll, and

- (a) there has been no complaint to the court of revision in accordance with this By-law, or
- (b) there has been a complaint to the court of revision, but there has been no appeal to the Appeal Board as herein provided for,

then upon the expiration of the time limited for the lodging of complaints or for forwarding notice of appeal to the Appeal Board, as the case may be, the assessment of the land or interest in land entered opposite his name upon the roll, or as altered by the court of revision, as the case may be, shall be deemed incontestably to be the proper, lawful and final assessment, thereof.

42. (1)

Subject to subsection (3), a person who at any time claims to be entitled to be assessed or to have his name entered in the assessment roll shall be so assessed or shall have his name so entered upon submitting his claim together with supporting evidence to the Council of the Band or its appointee and every such entry shall be recorded with the date on which it was made.

(2)

A person entitled to have his name inserted in the assessment roll has the same right to apply to have the name of any other person inserted therein as the other person would or could have had personally, unless the other person actually dissents therefrom.

(3)

Where a person claims

- (a) that he is entitled to be assessed or to have his name inserted in the roll, or
- (b) that another person should be assessed or named in the roll,

and the assessor has reason to suspect that the person so claiming, or the person on whose behalf the claim is made, has not a just right to be so assessed or to be named in the roll, the assessor shall make reasonable inquiries before assessing or naming any such person in the assessment roll.

43. Every person lawfully in possession of lands or any interest in lands which is assessable shall give to the assessor all information necessary to enable him to make an assessment, but no statement made by any such person binds the assessor or excuses him from making inquiry as to his correctness.
44. Blank
45. (1) If any thing to be done by the Council of the Band or an official or employee of the Council of the Band within a number of days or at a time fixed by or under this By-law cannot be or is not so done, the Minister may by order appoint a further or some other time for doing it, whether or not the time at or within which it ought to have been done, has arrived or expired, as the case may be.
- (2) Any thing done at or within the time specified in the order is as valid as if it has been done at or within the time fixed by or under this By-law.
46. (1) The Band and the Council of the Band shall afford to the Minister, the Superintendent, and to the Appeal Board access to all books, papers, documents or other information in the possession or power of the Band, or the Council of the Band.
- (2) The members of the Council of the Band to whom the Minister, the Superintendent, the assessor, an inspector of assessments, the Appeal Board or the Alberta Assessment Equalization Board applies for any statement, report, copies of documents or any other information shall furnish the same free of charge.
47. (1) Every person lawfully in possession of lands or any interest in lands which is assessable or his agent and every person whose name is shown upon the assessment rolls of the Reserve, and the agent of any such person shall, whenever so required, forthwith furnish to the assessor in writing, signed by the person concerned, true and accurate information concerning the land owned by such person and concerning any interest in the land, in such form and detail as the assessor may require, including particulars as to sale price, terms and covenants to lender, construction costs including costs of alterations and repairs, and rents payable or paid or agreed to be paid.

(2) Every architect, contractor or builder having performed or supervised any work of construction, alteration or repair to any land or improvement or the agent of any such architect, contractor or builder shall, whenever so required, furnish to the assessor in writing, signed by the person concerned, true and correct information in such form and detail as the assessor may require, concerning the cost of the work of construction, alteration or repair.

(3) The information furnished to the assessor pursuant to subsections (1) and (2) shall not be divulged to any person except to such officials of the Band or of the Council of the Band as may be concerned therein or except when giving evidence in connection with any appeal that may be made concerning the land, or interest in land, in respect of which the information was furnished.

(4) A person who is the owner of land or an interest in land referred to in this section shall permit the assessor to inspect and examine the land at any reasonable time during a weekday.

48. The Council of the Band may from time to time, by resolution, adopt standards and methods to obtain an index of value or level of value to be used for assessment purposes and may by resolution not inconsistent with this By-law, adopt a procedure to be followed in carrying out any of the provisions of this By-law.

49. (1) The Chief Provincial Assessor may, upon receipt of a request from the Council of the Band, designate one or more assessors of the Chief Provincial Assessor staff as the assessor or to assist the assessor of the Reserve in carrying out his assessment program.

(2) Whenever an assessment is made pursuant to subsection (1) the cost of the assessment shall be computed in a manner approved by the Minister of Municipal Affairs for the Province of Alberta, and the amount assessed by him shall be paid by the Band, upon submission of the account of the Department of Municipal Affairs of the Province of Alberta.

TAXATION

50. All taxes levied for any year shall be deemed to have been imposed and shall be deemed to be due on and from the first day of March for the then current year ending with the 31st day of December thereof unless otherwise expressly provided for by the resolution under which the taxes are directed to be levied.
51. (1) The Council of the Band shall in each year, by resolution, levy upon the assessed value of all assessed property shown on the assessment roll, a tax not greater than the tax levied by the County of Parkland, or as annually requisitioned upon the Band to produce the sums necessary to approximate as closely as possible the revenue that would have been realized by a municipality had a system of taxation been imposed under the Municipal Taxation Act of Alberta, The Railways Assessment Act of Alberta, The Electric power and Pipeline Assessment Act of Alberta, the Municipalities Assessments and Equalization Act of Alberta, and the Municipal and Provincial Properties Valuation Act of Alberta, and all other taxation and assessment legislation existing at any time within the Province of Alberta, and in the event that such resolution is not authorized in any one year, then the resolution last authorized in any preceding year shall apply.
- (2) So much of the taxes levied pursuant to this section as are for the purposes of a sinking fund or special reserve trust fund shall be dealt with in accordance with provisions of the By-law relating thereto.
- (3) A resolution passed pursuant to subsection (1) may show the separate mill rate levied for each purpose.
- (4) Notwithstanding any other By-law, a resolution passed pursuant to subsection (1) may be amended or varied but the amending or varying resolution is not effective unless it has been passed before the date of the mailing of the tax notices.

- (5) The Council of the Band may enter into an agreement with the holder of a special franchise whereby the Band accepts payment, of an amount equal to a fixed percentage of the gross revenue of the special franchise, from the holder in lieu of taxing the special franchise, or the lands, improvements, pipelines, works and transmission lines, machinery, equipment and apparatus belonging to and used by the special franchise holder in the exercise of the special franchise.
52. The total amount of all the taxes levied and collected in any year shall be credited to the general revenue of the Band and shall be available to meet the costs of supplying municipal services.
53. If the sums collected exceed the requirements for municipal services the balance shall form part of the general revenue of the Band and shall be at the disposal of the Council of the Band unless otherwise specially appropriated.
54. (1) No person is entitled to any abatement of the taxes when subsequent to the assessment thereof improvements have been damaged or destroyed by fire or otherwise.
- (2) If the improvements on lands are damaged or destroyed in any year so as to render them unfit for further use or occupation in that year, the Council of the Band by resolution may remit such proportion of the taxes on such lands or on the interest in such lands as the Council of the Band considers proper.
- (3) Where in any year improvements are removed from land, the Council of the Band, by Resolution, may remit such proportion of the taxes on such lands or on an interest in such lands as the Council of the Band considers proper.
55. The Council of the Band may pass a resolution for the purpose of compromising payment of arrears of taxes upon such terms as may be agreed upon.
56. The Council of the Band may pass a resolution for the purpose of cancelling arrears of taxes that appear on the assessment and tax roll and that are no longer collectable from the person taxed.

47. (1) The Council of the Band or its appointed agent on or before such date in each year as may be fixed by the Council of the Band prepare a tax roll and shall proceed to collect taxes specified therein.
- (2) Where a tax collector is appointed by the Council of the Band, the collector shall deposit the tax moneys collected with the Council of the Band.
59. (1) The tax roll may be a continuation of the assessment roll.
- (2) The tax roll shall contain
- (a) the name of each person liable to taxation,
 - (b) his residence or place of business,
 - (c) the assessed value of land,
 - (d) the assessed value of the various interests in land,
 - (e) the sums for which that person is chargeable by way of taxes,
 - (f) the total arrears of taxes due, and
 - (g) the total amount for which he is liable,
- and there shall be calculated and set down opposite each such entry in appropriately headed columns the sums for which that person is chargeable by way of taxes.
- (3) Notwithstanding anything contained in subsection (1), the Council of the Band, by by-law may, provide that in addition to the information mentioned in subsection (2) it shall be sufficient for the Council of the Band to set down opposite the assessed value of the lands or interests in lands of each taxable person, in a column provided for that purpose, the amount with which that person is chargeable for all sums ordered to be levied by the Council of the Band, in which case it shall not be necessary to set the particular sums mentioned in subsection (2).
- (4) Appended to every tax roll there shall also be a table setting forth the total amount of taxes to be collected under and by virtue of the roll.

59. (1) No sum in excess of the total taxes, penalties or costs due in respect of any lands or interest in lands shall be exacted from any person

(2) The Council of the Land or its appointee,

(a) Upon receipt of the fee fixed by resolution shall issue a certificate showing whether or not all taxes in respect of any assessable land or interest in lands have been paid and, if not, the amount of current taxes and arrears payable, and

(b) upon receipt of a further fee fixed by resolution shall include in the certificate a detailed statement of the arrears indicating the portion attributable to each year.

60. (1) The Council of the Land or its appointee

(a) upon a request therefor in writing, including a legal or other description of the parcel by which it can be located, and

(b) upon receipt of a fee of \$3.00 shall issue a statement in writing showing

(c) the description of a parcel of land as set out in the assessment roll, and

(d) the latest assessed value of the land and of all interests in lands as set out in the assessment roll,

and upon receipt of a further fee of \$3.00 for each additional year shall include in the statement the assessments year by year, as set out in the assessment roll, for the year requested.

(2) The Council of the Land or its appointee

(a) upon a request therefor in writing, including a description of the parcel by which it may be located, and

(b) upon receipt of a fee of \$3.00,

shall issue a statement in writing showing the description of a parcel of land as set out in the assessment roll.

- (3) A taxpayer is not liable to the payment of any fee under this section for an inspection of the assessment roll as provided under section 23.
61. (1) The Council of the Band or its appointee shall either mail to each taxable person or deliver to an adult person at the residence or business office of the person taxed one notice during the year with respect to each parcel showing.
- (a) the location of the property assessed,
 - (b) the assessed value of the lands and of each interest therein,
 - (c) the rate or rates of taxation for the current year,
 - (d) the total taxes levied for the current year,
 - (e) the arrears of taxes due in respect of the assessed lands or interest in lands,
 - (f) the total taxes due in respect of the assessed lands and of each interest therein,
- (2) Forthwith the Council of the Band or its appointee shall make or cause to be made an entry upon the roll of the date of the mailing or delivery of the tax notice.
- (3) The entry on the roll of the date of the mailing or delivery of the tax notice is prima facie proof of the mailing or delivery of the tax notice upon the date entered without proof of the authority of the person making the entry to make it, and the absence of any date is prima facie proof that the address of the person named on the roll is unknown.
62. (1) No tax notice need be sent to any purchaser or assignee unless the notice provided for by section 20 requesting that notices of assessment and taxation should be sent to him has been duly received by the Council of the Band or its appointee.
- (2) No taxation notice shall be considered irregular, incomplete or otherwise invalid and no exemption from taxation is conferred by reason of any error, omission or misdescription in any taxation notice or by reason of the non-receipt of the notice by any person.

43. (1) The Council of the Band, by resolution, may require payment of taxes to be made by every taxable person at the office of the Council of the Band or its appointee.
- (2) The resolution may provide
- (a) that taxes may be paid on any day or days and in full or by installments, and
 - (b) that on punctual payment of any installment, the time of payment of the remainder may be extended to a day or days to be named in the resolution or that in default of payment of any installment by the day named for payment thereof, the subsequent installment or installments shall forthwith become payable.
54. (1) The Council of the Band, by resolution, may require any or all taxes or any installment thereof to be payable on a certain day or days and may by way of penalty impose such additional percentage charge, not exceeding 5 per cent, as is considered expedient, for the non-payment of the taxes or may make such percentage charge on a sliding scale according to the time the taxes or any installment thereof may remain unpaid.
- (2) Any percentage charge imposed under subsection (1) shall be added to and forms a part of the unpaid taxes.
- (3) The Council of the Band may from time to time by resolution, change, alter or vary the percentage charge and the dates upon which it is imposed but the aggregate of all percentage charges imposed in any year shall not exceed a total of 5 per cent.
- (4) A resolution passed pursuant to subsection (1) remains in force until it is repealed or amended by a subsequent resolution and an amending resolution remains in force until repealed or amended.
- (5) Nothing in this section shall be construed to extend the time for payment of the taxes nor in any way to impair any remedy provided by this law for the collection of taxes.
- (6) No Penalty under this section shall be imposed before the first day of July in any year.

5. (1) The Council of the Land, by resolution, may provide that in the event of any taxes remaining unpaid after the 31st day of December of the year for which they are levied there shall be added thereto by way of penalty an amount or amounts not exceeding an aggregate rate of 3 per cent in the next succeeding year and in each succeeding year thereafter so long as the taxes remain unpaid, but nothing herein contained shall be construed as imposing a penalty of more than twice the taxes.
- (2) The penalty shall be added on the first day of March of the succeeding year or on such other date or dates as may be provided in the resolution.
- (3) Any penalty imposed under subsection (1) shall be added to and form a part of the unpaid taxes.
- (4) Any resolution passed pursuant to subsection (1) remains in force until it is repealed or amended by a subsequent resolution and an amending resolution remains in force until repealed or amended.
- (5) Nothing in this section shall be construed to extend the time for payment of the taxes nor in any way to impair any remedy provided by this By-law for the collection of taxes.
66. (1) The Council of the Land, by resolution, may provide that a discount of not more than 10 per cent be allowed on all payments made before a date or dates to be fixed in the resolution on taxes that become due and payable in the year in which the payment is made, and the By-law may provide for different rates of discount for payments made before different specified dates.
- (2) Any resolution passed pursuant to subsection (1) remains in force until it is repealed or amended by a subsequent resolution and an amending resolution remains in force until repealed or amended in the same manner.
- (3) The Council of the Land, by resolution, may give such allowance, discount or rebate for prepayments on account of taxes in such manner and subject to such conditions as may be set out in the resolution.
67. (1) If arrears of taxes are due by any person in respect of any lands or interest in lands, and the person pays only a portion of the taxes due by him in respect thereof, the taxes received shall be applied first in payment of the arrears on those lands or interest in lands.

- (2) Where a payment on account of taxes is made by or on behalf of a person assessed in respect of more than one parcel of land or more than one interest therein and the person does not signify the manner in which or the parcel or parcels or the interest or interests on which the payment is to be applied, the Council of the Band or its appointee shall apply the payment pro rata on account of all taxes owing in respect of all parcels and interests in land in the Reserve that are on the tax roll in the name of the person assessed.
68. When the Council of the Band or its appointee receives any taxes, it shall issue an official receipt therefor upon a form approved by the Council of the Band and shall enter the number of the receipt upon the tax roll opposite the lands or interest in lands in respect of which the taxes are paid.
69. (1) The taxes and costs due in respect of any lands or interest in lands are recoverable with interest as a debt due the Band from any person
- (a) who was the occupier, purchaser, assignee, lessee, licensee or permittee of such lands at the time of the assessment, or
 - (b) who subsequently became the occupier, purchaser, assignee, lessee, licensee or permittee of the whole or any part of such lands
- (saving his recourse against any other person).
- (2) The production of a copy of so much of the assessment roll or tax roll as relates to the taxes payable by any person and purporting to be certified as a true copy thereof by the Council of the Band or its appointee is prima facie proof of the debt.
70. For the purpose of enforced collection only, all taxes shall be deemed to be due on the day on which the tax notice respecting them was mailed as shown by the tax roll and where the address of any occupant or assignee is unknown, a tax notice shall be deemed to have been mailed upon the date upon which a tax notice was first mailed to any occupant or assignee.

71. If any of the taxes appearing in the roll remain unpaid on the 31st day of December in any year and the appointee of the Council of the Band has been instructed by the Council of the Band not to collect them, the appointee of the Council of the Band shall insert in each case the words, "instructed by council not to collect".
72. Taxes shall be deemed to be in arrears when they remain unpaid after the 31st day of December of the year in which they were imposed.
73. The Council of the Band may provide for the appointment of such other officials as it considers necessary for the carrying into effect of this By-law.
74. (1) The Council of the Band may by resolution provide for the delegation of any or all of its executive and administrative duties and powers to one or more officials, Band commissioners or administrators or to a manager.
- (2) The officials, Band commissioners, administrators or manager, as the case may be, shall exercise the powers and duties set out in this By-law and such other powers and duties as may be vested, conferred or delegated by resolution of the Council of the Band.
75. Where a resolution provides for the appointment of an official, Band commissioner, administrator or a manager, he shall be appointed by and hold office during the pleasure of the Council of the Band or according to the terms expressed in the resolution by which he is appointed and shall not be dismissed except upon a majority vote of the members of the Council of the Band.
76. The Chief of the Band is ex officio a commissioner in addition to those appointed by the Council of the Band.
77. (1) No person having an interest in or a contract with the Band, other than as a member of the Band, shall be appointed as commissioner, administrator or manager and the commissioner, administrator or manager shall not during the term of his office have an interest, direct or indirect, in such a contract.

(2) If a commissioner, an instructor, or manager, as the case may be, knowingly acquires such an interest, he may be immediately dismissed without notice and without compensation.

77. Unless otherwise provided all penalties directed by this By-law shall be imposed in accordance with clause (e) subsection (1) of section 23 of The Indian Act of Canada.

79. This By-law and the provisions therein come into force on the 1st day of January, 1973.

Approved and passed at duly convened meeting of the Council this day of February 26, 1973.

SIGNED BY THE COUNCIL OF THE BAND

Sam Bird
CHIEF
Joe Potts
COUNCILLOR
Bill Bull
COUNCILLOR
William Rabbit
COUNCILLOR

Sam Bird
COUNCILLOR
Ken Koo
COUNCILLOR

COUNCILLOR

COUNCILLOR