



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 Whitefish Lake First Nation, in the Province of Alberta,
at a meeting held on the 4th day of December, 1998.

**Whitefish Lake First Nation
Property Tax By-Law**

Jane Stewart

Dated at Ottawa, Ontario this 23rd day of February 1999

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Lynn Waldram
LYNN WALDRAM
COMMISSIONER FOR OATHS
IN AND FOR THE PROVINCE OF ALBERTA
COMMISSION EXPIRES ON DECEMBER 13, 2000

Canada

WHITEFISH LAKE FIRST NATION

PROPERTY TAX BY-LAW

DECEMBER, 1998

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COMMISSIONER FOR OATHS
IN AND FOR THE PROVINCE OF ALBERTA
COMMISSION EXPIRES ON DECEMBER 13, 2000

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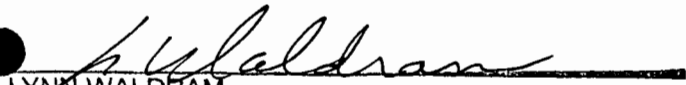
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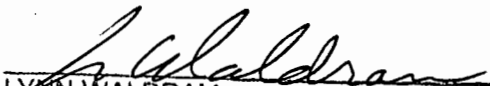
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WHITEFISH LAKE FIRST NATION

PROPERTY TAX BY-LAW

WHEREAS the *Indian Act* provides that the Council of a First Nation may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land on the reserve (s. 83(1)(a));

AND WHEREAS the Reserve is held by Her Majesty the Queen in Right of Canada for the use and benefit of the Whitefish Lake First Nation;

AND WHEREAS the Council deems it to be expedient and in the best interests of the First Nation to make a by-law for tax purposes on the Reserve;

AND WHEREAS the Council is of the view that the enactment and implementation of this by-law is of benefit to the members of the First Nation in that:

- (a) it will raise revenue for local purposes;
- (b) it will tax the wealth inherent in the use, possession, and occupation of lands on the Reserve;

NOW THEREFORE the Council at a duly convened meeting enacts as a by-law the following.

SHORT TITLE


This by-law may be cited as the **Whitefish Lake First Nation Property Tax By-law**.

SECTION I - INTERPRETATION

1.1 In this By-law:

- 1.1.1 "**Band**" means the Whitefish Lake First Nation;
- 1.1.2 "**Council**" means the Chief and Councillors of the Band;
- 1.1.3 "**Exempt Land**" means Land not subject to taxation pursuant to section 4.2;
- 1.1.4 "**Land**" means a tract of land located on the Reserve or any interest in such tract of land;
- 1.1.5 "**Member**" means a person registered on the membership list of the Band;

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- 1.1.6 "Reserve" means the current and future reserves (as defined in section 2 of the *Indian Act*) of the Band;
- 1.1.7 "Resident" means a resident of the Reserve within the meaning of the Whitefish Lake First Nation Reserve Residency By-Law #1;
- 1.1.8 "Tax" means a tax levied pursuant to this Bylaw and includes interest thereon, reasonable costs incurred in collection proceedings and all arrears thereof;
- 1.1.9 "Utility" means any public or private corporation that provides telephone or cable services, water or electricity, gas, or any other form of energy.
- 1.2 The preamble forms part of this By-law.


SECTION II - ADMINISTRATION

- 2.1 The Council shall appoint a person for a specified or indefinite term to administer this By-law who shall be called the "tax administrator".
- 2.2 The tax administrator is responsible for collection and enforcement under this By-law.
- 2.3 The Council may:
- 2.3.1 Appoint an acting tax administrator who may act in the case of the absence or disability of the tax administrator;
- 2.3.2 Appoint other officials to assist in the administration of this By-law;
- 2.3.3 Establish educational and professional requirements for the tax administrator and other officials who assist in the administration of this By-law;
- 2.3.4 Make such reasonable rules and guidelines as may be necessary to establish minimum standards of assessment performance; and
- 2.3.5 Develop, prescribe, and require the use of all forms necessary for administration of this By-law.

SECTION III - APPLICATION OF BY-LAW

3. This By-law applies with respect to all Land and to any tract of Land added to the Reserve in the future.

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SECTION IV - LIABILITY TO TAXATION

- 4.1 Subject to section 4.2, all Land including any right to occupy, possess, or use Land, is subject to taxation under this By-law.
- 4.2 The following Land is not subject to taxation:
- 4.2.1 Any Land which is wholly occupied or possessed by a Member or Resident of the Band;
 - 4.2.2 Any Land of a corporation, all the shareholders of which are Members either directly or beneficially of the Band, and which Land is held for the benefit of all or some of the Members of the Band;
 - 4.2.3 A building used exclusively for school purposes and the Land necessary as the site for the building;
 - 4.2.4 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;
 - 4.2.5 A building, or any part thereof, used as a hospital, other than a private hospital, and the Land necessary as the site for the building;
 - 4.2.6 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;
 - 4.2.7 A building used chiefly for the purpose of providing housing accommodation for the elderly or persons suffering from physical or mental disability, not operated for profit, and the Land necessary as the site for the building; and
 - 4.2.8 Any Land used as a cemetery to the extent that it is actually used for burial purposes.
- 4.3 Where a particular interest in Land is not subject to taxation, that fact does not affect the liability for Tax regarding any other interest in the same Land.
- 4.4
- 4.4.1 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.

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4.4.2 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.

4.5

4.5.1 Any person who has a right to occupy, possess, or use the Land is liable to Tax.

4.5.2 Where more than one person is liable to Tax with respect to Land, those persons are liable jointly and severally.

SECTION V - LEVY OF TAX

5.1 In respect of the 1999 taxation year, there is hereby levied:

5.1.1 On all Land held by a Utility, a tax equal to three (3%) percent of the assessed market value of the Land or such rate as may be established from time to time by By-law; and

5.1.2 On all Land that is not held by a Utility, a tax equal to three (3 %) percent of the assessed market value of the Land or such rate as may be established from time to time by By-law.


5.2 Taxes are due as of June 30 of the year in which they are levied.

SECTION VI - INFORMATION FOR ASSESSMENT ROLL

6.1 Every person liable for Tax and every person whose name is shown on the assessment roll shall, on request, forthwith furnish to the assessor or to the tax administrator, in writing and signed by the person concerned, information, in such detail as requested, in the form set out in Schedule I, concerning purchase price, terms, and covenants in leases, construction costs, costs of alterations and repairs, rents payable, paid or agreed to be paid or otherwise concerning the land used or occupied by that person.

6.2 Where an assessor does not receive the information referred to in s. 6.1, or he is not satisfied that the information received is accurate, he may value the Land on the basis of information in his possession.

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SECTION VII - ASSESSED VALUE

7.1

7.1.1 The Council shall appoint one or more assessors for a specified or indefinite term.

7.1.2 An appointment under section 7.1.1 may be for the purpose of valuing particular Land or particular kinds of Lands, including any rights to occupy, possess, or use Land as set out in the resolution.

7.2 The assessor shall value all Land including Land in respect of which grants-in-lieu of taxes will be sought.

7.3

7.3.1 The assessor shall carry out a valuation of Lands no later than May 1, 1999, which valuation shall constitute the assessed value for Tax purposes for 1999 and each subsequent year until it is replaced by a general revaluation.

7.3.2 The assessor shall carry out a general revaluation at least once every 5 years.

7.4 In carrying out a valuation, the assessor may use market value techniques, or such methods and standards of valuation as he considers appropriate, that value land on the basis of statutory or regulated rates in use in the Province of Alberta, or by comparison with assessments in adjacent jurisdictions.


7.5

7.5.1 Except as provided in 7.5.2, the assessor shall value Land as if it were held in fee simple off the Reserve and without encumbrance or restriction.

7.5.2 Notwithstanding 7.5.1, if the 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.

7.5.3 The duration of the interest referred to in 7.5.2 or the right of the Council to terminate an interest is not a restriction within the meaning of 7.5.2.

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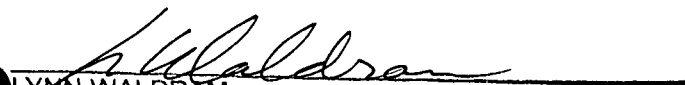


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SECTION VIII - THE ASSESSMENT ROLL

- 8.1 Not later than May 1, 1999 for the 1999 taxation year and not later than May 1 in each year thereafter, the tax administrator shall prepare an assessment roll for all Land (that is not Exempt Land) containing the following:
- 8.1.1 A legal description of the location of each tract of Land;
 - 8.1.2 The name and address of the person liable for taxes in respect of each tract of Land;
 - 8.1.3 The value of each tract of Land as determined under Section VII; and
 - 8.1.4 The annual Tax in respect of each tract of Land and, where applicable, the Tax payable by a tenant with each payment of rent.
- 8.2 The tax administrator shall include in the assessment roll the particulars set out in section 8.1 for any Land in respect of which grants-in-lieu of Taxes are sought.
- 8.3 The assessor shall set out the value of improvements separately from the value of the bare Land on which they are located.
- 8.4
- 8.4.1 A person may change his address as set out in the assessment roll by giving written notice to the tax administrator.
 - 8.4.2 A person who is the holder of an encumbrance on Land or on the right to use, occupy, or possess Land may give written notice, with full particulars of the nature, extent, and duration of the encumbrance to the tax administrator, and request copies of all tax notices issued during the duration of the encumbrance, and the assessor shall enter that person's name and address on the assessment roll.
- 8.5
- 8.5.1 The assessment roll is effective on its adoption by resolution of the Council.
 - 8.5.2 On adoption, the assessment roll is open to inspection at the office of the tax administrator by any person during regular business hours.

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8.6

8.6.1 The tax administrator shall, as soon as practical after adoption of the assessment roll, mail a notice of assessment to every person named in the assessment roll in respect of each tract of Land for which that person is liable to Tax or for which grants-in-lieu of Taxes may be sought.

8.6.2 The notice of assessment shall be in the form set out in Schedule II and shall contain the information set out in the assessment roll in respect of that tract of Land and shall contain a statement as to the right of appeal.

8.7 Where the tax administrator mails a notice of assessment, he shall make an entry on the assessment roll of the date of mailing.

SECTION IX - ALTERATIONS AND ADDITIONS

9.1

9.1.1 Where the tax administrator finds that:

9.1.1.1 Land (other than Exempt Land) or Land in respect of which grant-in-lieu of Taxes are sought is not entered in the assessment roll;

9.1.1.2 The value of Land is not the same as the valuation entered in the assessment roll by reason of:

9.1.1.2.1 The demolition, destruction, or damaging of an improvement,

9.1.1.2.2 New construction or new improvements,

9.1.1.2.3 A change in a permitted use, or

9.1.1.2.4 A subdivision;

9.1.1.3 There has been a change in the possession, use, or occupation of Land;

9.1.1.4 There is any clerical error in the assessment roll; or

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9.1.1.5 There has been a change in the eligibility for, or the amount of, an exemption from taxation regarding Land;

he shall amend the assessment roll to effect the necessary changes.

9.1.2 An amendment to the assessment roll is not effective until approved by resolution of the Council.

9.2 Where the assessment roll is amended, the tax administrator shall mail a notice in the form set out in Schedule II in respect of the amended assessment to each person affected.

9.3 Where there has been an under-assessment resulting from:

9.3.1 A person's failure to disclose information required under this By-law with respect to Land; or

9.3.2 A person's concealment of information required under this By-law with respect to Land,

that results in an incorrect levy of Taxes, the tax administrator shall issue an amended assessment notice, in the form set out in Schedule II, for the current year and for each previous year during which the condition giving rise to the amendment to the assessment roll persisted.

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

9.5 Sections VIII, X, XI, XII, and XIV apply with respect to an amended assessment roll and to an amended assessment notice.

9.6 Where the Council approves an amendment to the assessment roll for the current year, the tax administrator shall refund any excess Taxes that have been paid, together with interest at the rate of six (6%) percent per annum, and any balance unpaid shall, subject to notice of assessment and taxation, be due and payable, notwithstanding a receipt of certificate given by the tax administrator.

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AND FOR THE PROVINCE OF ALBERTA

COMMISSION EXPIRES ON DECEMBER 13, 2000

SECTION X - TAX NOTICE

10.1

10.1.1 Where the Council adopts an assessment roll, and after notices of assessment are mailed pursuant to section 8.6, the tax administrator shall forthwith mail to every person whose name appears in the assessment roll, a Tax notice, in the form set out in Schedule III, in respect of each tract of 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.

10.1.2 The Tax notice referred to in section 10.1.1 shall contain the information set out in the assessment roll in respect of that tract together with the particulars of any arrears and interest, and shall set out where payment is to be made, and the manner of payment.

10.2 Where the tax administrator mails a Tax notice, he shall enter the date of mailing on the assessment roll.

10.3 Where the tax administrator mails a Tax notice, the mailing of the Tax notice constitutes a statement of and demand for Taxes.

10.4 Where applicable, a Tax notice shall set out that taxes are payable in conjunction with periodic lease payments under Section XIII.

SECTION XI - APPEALS

11.1


11.1.1 The Council shall appoint not less than three (3) members of the Band to be a Board of Revision;

11.1.2 A member of the Board of Revision holds office for a term of five (5) years and may only be dismissed for cause;

11.1.3 The members of the Board of Revision shall appoint a chairman from among their members;

11.1.4 A majority of the members of the Board of Revision constitutes a quorum;

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COMMISSION EXPIRES ON DECEMBER 13, 2000

11.1.5 A member of the Board of Revision shall not sit and hear an appeal where the member has a direct or indirect interest in the Land to which the appeal relates;

11.1.6 Members of the Board of Revision shall each be reimbursed their reasonable expenses and be paid One Hundred Fifty (\$150.00) Dollars for each day on which they sit.

11.2

11.2.1 A person whose name appears in the assessment roll may, within 30 (thirty) days of the date of mailing of an assessment notice, appeal to the Board of Revision in respect of the following matters:

11.2.1.1 Liability to assessment;

11.2.1.2 The assessed value;

11.2.1.3 Any alleged inequity; or

11.2.1.4 Any alleged error or omission.

11.2.2 A notice of appeal shall be in the form set out in Schedule IV and shall be in writing, signed by the appellant and shall state the particulars and grounds for the appeal.

11.2.3 A notice of appeal shall set out a mailing address to which all notices for the appellant are required to be sent.

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


11.3

11.3.1 On receipt of a notice of appeal, the Board of Revision shall give a notice of hearing to the appellant, the assessor, and any other person whose name appears in the assessment roll in respect of the Land that is the subject of the appeal.

11.3.2 The Board of Revision shall give a notice of hearing by personal service, or if to a body corporate, by registered mail, at least twenty-one (21) days before the sitting of the Board of Revision.

11.4 The Board of Revision may adjourn the hearing of an appeal.

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COMMISSIONER FOR OATHS

IN AND FOR THE PROVINCE OF ALBERTA

COMMISSION EXPIRES ON DECEMBER 13, 2000

- 11.5 The Board of Revision may proceed to hear and determine an appeal in the absence of the appellant or any affected person.
- 11.6
- 11.6.1 The Board of Revision is not bound by the rules of evidence.
- 11.6.2 Evidence at a hearing by the Board of Revision need not be given under oath.
- 11.6.3 The hearing, to the greatest extent possible, shall be conducted in accordance with the customs of the Band. Details of such customs may be obtained from the office of the tax administrator during regular business hours.
- 11.7 Where the Board of Revision gives a decision with respect to an appeal:
- 11.7.1 The Board shall forthwith, by mail, notify the appellant, the assessor, and any person whose name appears in the assessment roll in respect of the Land that is the subject of the appeal of the decision of the Board; and
- 11.7.2 Where applicable, the tax administrator shall amend the assessment roll in accordance with the decision and mail an amended assessment notice to each affected person who is liable to pay the Tax.
- 11.8 An appellant may appeal the decision of the Board of Revision to the Assessment Appeal Committee within thirty (30) days of the date of mailing of the notice referred to in section 11.7.1 by mailing to the Assessment Appeal Committee an appeal in writing that sets out the grounds for the appeal and is in the form set out in Schedule V.
- 11.9 The Council shall establish for a term of five (5) years, an Assessment Appeal Committee which shall consist of:
- 11.9.1 One person who is or was duly qualified to practice law in the Province of Alberta;
- 11.9.2 One person who has sat as a member of an appeal board to review assessments in and for the Province of Alberta;
- 11.9.3 One person who is a Member of the Band, who is not a member of the Board of Revision, and who does not have any direct or indirect financial interest in any Land to which the appeal relates;
- 11.9.4 Members of the Assessment Appeal Committee shall hold office for their full term unless they resign or are dismissed for cause;

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COMMISSION EXPIRES ON DECEMBER 13, 2000

11.9.5 Members of the Assessment Appeal Committee shall be reimbursed their reasonable expenses and be paid a fee of One Hundred Fifty (\$150.00) Dollars for each day on which they sit.

11.10 The Assessment Appeal Committee shall:

11.10.1 Hear all appeals from decisions of the Board of Revision to the greatest extent possible in accordance with the customs of the Band. Details of such customs may be obtained from the office of the tax administrator during regular business hours;

11.10.2 Select a Chairman of the Committee who shall supervise and direct the work of the Committee;

11.10.3 At least ten (10) days before the hearing of an appeal, mail to the appellant and the assessor a notice, in the form set out in Schedule VI, of the time and place for the hearing of the appeal, which notice shall specify the nature of the appeal and where applicable mail to any other person that the Committee deems to have relevant information, a request for attendance in the form set out in Schedule VII;

11.10.4 Have the custody of all records, documents, evidence, and proceedings before the Committee;

11.10.5 Have control of its own proceedings in order to fairly and adequately determine any appeal;

11.10.6 Forthwith, by mail, notify the appellant, the assessor, and any person whose name appears in the assessment roll in respect of the Land that is the subject of the appeal of the decision of the Committee; and

11.10.7 Where applicable, request the tax administrator to amend the assessment roll in accordance with the decision of the Committee and request the Tax administrator to mail an amended assessment notice to each affected person who is liable to pay the Tax.

SECTION XII - DUE DATE AND INTEREST

12.1 Subject to sections 12.2 and 12.3, taxes are payable as of June 30 of each year notwithstanding that an appeal is pending.

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- 12.2 Where taxes are due and payable in conjunction with payments of rent under Section XIII, the proportionate payment is due and payable on the dates that the rent is due and payable.
- 12.3 Where an assessment roll is amended under this By-law, it shall, for the purposes of this section, be deemed to be amended as of the date of adoption of the assessment roll under section 8.5.
- 12.4 Taxes in arrears or any part shall bear interest at a rate per annum equal to five (5%) percent above the prime rate of interest announced from time to time by Alberta Treasury Branches, any change in the prime rate to be effective on the next business day following such announcement of change, and be compounded annually.
- 12.5 If Taxes are in arrears and part payment is received, the payment shall be applied firstly to interest and then arrears, and any balance shall be applied on account of current Taxes.


SECTION XIII - PERIODIC PAYMENTS

- 13.1 The Council may, upon sixty days notice to interested parties, declare that the annual Tax with respect to a particular tract of rented Land, be apportioned throughout the year and be paid to the landowner at the same time as payments of rent.
- 13.2 Where the Council has entered into an agreement with a landowner, or other person, for the collection of Tax under this section, the receipt by the landowner, or such other person, of payment on account of Tax shall discharge the tenant's liability for Tax to the extent of such payment.

SECTION XIV - RECEIPTS AND CERTIFICATES

- 14.1 Except where section XIII applies, on receipt of a payment of Taxes, the tax administrator shall issue an official receipt to the payer, and shall enter the number of the receipt on the assessment roll opposite the Land for which the Taxes are paid.
- 14.2 On a request in writing, the tax administrator shall issue a certificate showing whether Taxes have been paid with respect to any Land, and if not, the amount of Taxes and interest outstanding.

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COMMISSIONER FOR OATHS
IN AND FOR THE PROVINCE OF ALBERTA
COMMISSION EXPIRES ON DECEMBER 13, 2000

SECTION XV - APPLICATION OF REVENUES

15.1

15.1.1 All monies raised under this By-law shall be placed in a special account.

15.1.2 Monies raised shall include:

15.1.2.1 Taxes;

15.1.2.2 Grants-in-lieu of Taxes;

15.1.2.3 Interest; and

15.1.2.4 Amounts collected on account of costs.

15.1.3 Subject to 15.2, an expenditure made out of monies raised under this By-law shall be made under authority of a separate By-law.

15.2 The following expenditures of funds raised under this By-law are hereby authorized:

15.2.1 Refunds of overpayments and interest;

15.2.2 All expenses of preparation and administration of this By-law;

15.2.3 The remuneration of an assessor and the tax administrator;

15.2.4 All legal costs and other expenses of enforcement of this By-law;


15.2.5 Any refund of monies under Section XVI;

15.2.6 After the obligations set out above are met, any other purposes as determined by the Council.

SECTION XVI - COLLECTION AND ENFORCEMENT

16.1 For the purposes of this section, "Tax Debtor" means a person liable to pay Tax arrears in respect of Land;

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WYNN WALDRAM
COMMISSIONER FOR OATHS
IN AND FOR THE PROVINCE OF ALBERTA
COMMISSION EXPIRES ON DECEMBER 13, 2000

16.2

- 16.2.1 A person named in an assessment roll in any year as having the use, occupation, or possession of Land is liable for all taxes imposed in respect of the Land during the year and all unpaid taxes imposed in previous years.
- 16.2.2 Taxes are a debt recoverable by action in a court of competent jurisdiction.
- 16.2.3 A copy of that part of an assessment roll that refers to the taxes payable by the person, certified by the tax administrator as a true copy, is evidence of the debt.
- 16.2.4 The tax administrator may register a certificate issued under Section 16.2.3 in either the Surrendered and Designated Lands Register kept pursuant to section 55 of the *Indian Act* or the Reserve Land Register kept pursuant to section 21 of the *Indian Act*, on or after January 2nd following the taxation year in which the Taxes are imposed.


16.3

- 16.3.1 Taxes that accrue are a special lien on the Land, including any fixtures situate on the Land, and have priority over every subsequently registered claim, privilege, lien, charge, security interest, or encumbrance of every person, from the time of registration under Section 16.2.4, and the special lien and priority are not lost or impaired by reason of any neglect, omission or error.
- 16.3.2 A special lien attaches to the interest of a subsequent user, possessor, or occupier of the Land regardless of the time the Taxes arose.
- 16.3.3 Where it is necessary or advisable to protect or enforce the payment of Taxes by a proceeding, it may be done on application by order of a court of competent jurisdiction on such notice that the court considers proper.

16.4

- 16.4.1 In January following the year for which taxes are imposed, the tax administrator may, by mail and in the form set out in Schedule VIII, notify every person whose name appears in the assessment roll in respect of any Land for which Taxes are in arrears that collection proceedings may start after the expiry of thirty (30) days if taxes and interest are not paid in full.
- 16.4.2 The tax administrator, with the approval of the Council, may, after the expiry of the thirty (30) day period referred to in Section 16.4.1, commence collection proceedings in accordance with this Section.

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COMMISSIONER FOR OATHS
IN AND FOR THE PROVINCE OF ALBERTA
COMMISSION EXPIRES ON DECEMBER 13, 2000


16.5

- 16.5.1 The tax administrator may recover Tax arrears by seizing personal property of the Tax Debtor.
- 16.5.2 The tax administrator shall, by notice posted in at least three (3) conspicuous public places in the locality where the property distrained is to be sold, give at least fifteen (15) days' notice, in the form set out in Schedule IX, of the time and place of the sale and the name of the Tax Debtor. The tax administrator shall also give notice to any other party with an interest in the distrained personal property by registered mail sent at least (15) days in advance of the time and place of the proposed sale.
- 16.5.3 The tax administrator shall sell at public auction the property mentioned in section 16.5.1 or as much thereof as may be necessary to pay the arrears of Taxes.
- 16.5.4 Subject to section 16.5.5, where the Tax Debtor or other interested party claims the surplus on the sale of the property distrained pursuant to section 16.5.1, the tax administrator shall pay the surplus to the Tax Debtor or other interested party as required by law.
- 16.5.5 If pursuant to section 16.5.3, the tax administrator sells property, and no person, within five years of the date the property is sold, claims any surplus over the amount of taxes on the grounds that the property sold belonged to him, or that he was entitled by lien or other right to the surplus, the tax administrator shall pay the surplus to the Band.
- 16.5.6 Where a claim is contested, the tax administrator shall retain any surplus by depositing them into a designated account set up for that purpose with a chartered bank, trust company or treasury branch until the rights of the parties have been determined.

16.6

- 16.6.1 In January of each year the tax administrator shall give the Tax Debtor notice by registered mail that he has thirty (30) days from the date of mailing the notice to pay the Taxes and that on default of payment, the Tax Debtor's interest in the Land shall be offered for sale.
- 16.6.2 Where a Tax Debtor fails within thirty (30) days to make the payment referred to in section 16.6.1, the tax administrator may offer for sale the Tax Debtor's interest in the Land.

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COMMISSIONER FOR OATHS
IN AND FOR THE PROVINCE OF ALBERTA
COMMISSION EXPIRES ON DECEMBER 13, 2000

16.6.3 A sale may be conducted:

16.6.3.1 By public auction in accordance with section 16.5; or

16.6.3.2 Where the Council considers it appropriate, by public tender.

16.6.4 A sale may take place subject to the condition that the purchaser enter into a lease, licence, or permit with respect to the building on the Land.

16.7

16.7.1 Where a sale is to be conducted by public tender, the conditions of sale, method of publication or circulation, and acceptance of any offer shall be at the discretion of the Council acting reasonably.

16.7.2 The Council may, in any sale, set an upset price equal to all Taxes in arrears and taxes for the current year and the upset price shall be the lowest amount for which the Land may be sold.

16.7.3 Where there is no bid equal to or greater than the upset price, the Band will purchase the Land at the upset price.

16.8 Where, pursuant to sections 16.5 or 16.7, the Band acquires Land:

16.8.1 It may sell the Land to any person for not less than the upset price within ninety (90) days of its acquisition; and

16.8.2 If the Land is not sold within ninety (90) days of its acquisition, the Band shall own the Land free and clear of any claim or encumbrance except:

- (a) encumbrances arising from claims of the Crown in Right of Canada;
- (b) irrigation or drainage debentures;
- (c) registered easements and utility rights of way; and
- (d) registered right of entry orders.

16.9

16.9.1 Where the tax administrator receives money in excess of the Taxes, as a result of a sale held pursuant to sections 16.5 or 16.7, the tax administrator shall pay the surplus to the Tax Debtor or such other person that may be entitled to the excess at law.

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LYNN WALDRAM


COMMISSIONER FOR OATHS

IN AND FOR THE PROVINCE OF ALBERTA

COMMISSION EXPIRES ON DECEMBER 13, 2002

- 16.9.2 If the Council does not set an upset price at a sale held pursuant to sections 16.5 or 16.7, and the Land is sold for less than the Taxes owed, the debt for any deficiency is extinguished.
- 16.10 Where Land is purchased by the Band pursuant to section 16.7.3, the Band is entitled to the quiet and peaceable possession of the Land, including improvements, and the tax administrator may enter on the Land and take possession of the Land for and in the name of the Band, and if in so doing resistance is encountered, an application may be made to a court of competent jurisdiction for an order for the possession of the Land.
- 16.11
- 16.11.1 Where taxes are due on Land occupied by a tenant whose landlord is liable for the Taxes, the tax administrator may, by registered mail in the form set out in Schedule X, give no less than thirty (30) day's notice to the landlord that on default of payment of Taxes the tax administrator shall proceed with collection of rent under this section.
- 16.11.2 Where a landlord fails to pay Taxes in full within thirty (30) days after the tax administrator gives notice pursuant to section 16.11.1, the tax administrator shall give the tenant notice in writing, in the form set out in Schedule XI, to pay to the Band the rent for the Land as it becomes due from time to time until the amount of the Taxes due are paid.
- 16.11.3 The Council has the same authority as the landlord to collect rent, whether by distress or otherwise.
- 16.11.4 A tenant may deduct from his rent any Taxes paid by him as a result of a notice referred to in section 16.11.2.
- 16.12 Notwithstanding section 16.4, where the Council, acting reasonably, considers it appropriate, it may authorize the tax administrator to commence collection proceedings at any time when the Council believes, on reasonable grounds, that Taxes will be uncollectible after delinquency, either because of the financial condition of the taxpayer or for other suitable reasons.
- 16.13
- 16.13.1 Where personal property liable to distress under section 16.5 is under seizure, attachment, has been seized by a sheriff or bailiff of any court, claimed by, or is in possession of, any assignee for the benefit of creditors or any liquidators or any trustee or authorized trustee in bankruptcy, or where that property has

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IN AND FOR THE PROVINCE OF ALBERTA
COMMISSION EXPIRES ON DECEMBER 13, 2000

been converted into cash and is undistributed, it is sufficient for the tax administrator to, and he shall give to the sheriff, bailiff, assignee, liquidator, trustee, or authorized trustee in bankruptcy, notice of the amount due for Taxes.

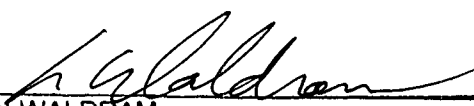
- 16.13.2 Where the tax administrator has given notice under 16.13.1, the person so notified shall pay the tax administrator the amount of the Taxes, after deducting any reasonable cost properly incurred, in preference and prior to any other fees, charges, liens, or claims, whatsoever.
- 16.14 Where Taxes are in arrears with respect to any Land no person shall remove or acquire any interest in any building or other improvement over, on, or in the Land, or any goods or chattels located on the Land without the consent of the Council.
- 16.15 If, at any time after notice has been given under section 16.4 or 16.11 and before the expiration of the time allowed before levy by distress can be made, the tax administrator believes on reasonable grounds that a person in possession of property liable to distress is about to move off the Reserve, and the tax administrator swears an Affidavit to that effect before a Justice of the Peace, the Justice may issue a warrant to the tax administrator authorizing him to levy by distress even though the time for payment may not have expired.
- 16.16 If any Taxes remain unpaid after the expiry of the thirty (30) day period referred to in Section 16.4.1, Council may authorize that any services provided by or through the Band to the person and/or to the Lands be cancelled. The tax administrator shall, by mail and in the form set out in Schedule XII, notify every person whose name appears in the assessment roll in respect of the Land that the services will be discontinued after the expiry of thirty (30) days if taxes and interest are not paid in full and shall include in such notice the date, time and place within the 30 day period when an appearance before the Council may be made to show cause why the services should not be discontinued. Following the appearance before Council, the Council shall determine whether or not it will discontinue such services.

SECTION XVII - GENERAL AND MISCELLANEOUS

17.1

17.1.1 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:

17.1.1.1 An error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;


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COMMISSIONER FOR OATHS
IN AND FOR THE PROVINCE OF ALBERTA
COMMISSION EXPIRES ON DECEMBER 13, 2000

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17.1.1.2 An error or omission in an assessment roll, tax notice, or any notice hereunder; or

17.1.1.3 A failure to do something with the required time.

17.1.2 Section 18.1.1 does not apply with respect to appeals under this By-law.

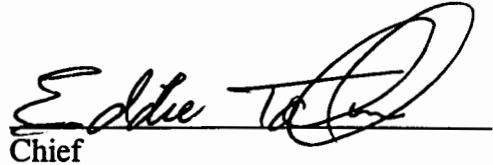
17.2 No action or proceeding for the return of money paid to the Band, whether under protest or otherwise, on account of a demand, whether valid or invalid, made for Tax or any amount under this By-law, shall be commenced after the expiration of six (6) months from the making of the payment; but the payment shall be deemed to have been voluntarily made.

17.3 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.

17.4 This By-law, or such part as is approved, shall come into force and effect on approval by the Minister.

This By-law is hereby enacted by the Council at a duly convened meeting held on the 4th day of December 1998.

Councillor




Chief

Councillor



Councillor

Councillor




Councillor

Councillor

Councillor

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COMMISSIONER FOR OATHS
IN AND FOR THE PROVINCE OF ALBERTA
COMMISSION EXPIRES ON DECEMBER 13, 2000

SCHEDULE I
(Section 6.1)

REQUEST FOR INFORMATION

To: _____

Address: _____

RE: _____
(Property Description)

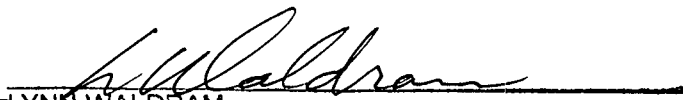
Pursuant to Section 6.1 of the Whitefish Lake Property Tax By-Law, and pursuant to the authority vested in me by Band Council Resolution made the ____ day of _____, 19____, I hereby request that you furnish to me, in writing, information concerning the following matters:

- 1.
- 2.
- 3.

Please be advised that if you do not provide me with accurate information as requested, it will be necessary for me to carry out my assessment on the basis of whatever information I may have in my possession.

Yours truly,

Assessor


LYNN WALDRAM
COMMISSIONER FOR OATHS
IN AND FOR THE PROVINCE OF ALBERTA
COMMISSION EXPIRES ON DECEMBER 13, 2000

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SCHEDULE II

(Section 8.6.2)

NOTICE OF ASSESSMENT

To:

Address:

RE:

(Description of Land)

Take notice that the Whitefish Lake Assessment Roll has been adopted by Band Council Resolution dated the _____ day of _____, 19____, and that in respect of the above-noted tract of Land the following person(s) is/are liable to pay any taxes levied pursuant to the Property Tax By-Law:

Names(s)

Address(es)


The assessed value of the Land is _____.

And take notice that you may, within 30 days of the date of mailing of this Assessment Notice, appeal the assessment to the Board of Revision in respect of liability to assessment, assessed value, any alleged inequity or any alleged error or omission. The notice of appeal must be in writing and signed by the appellant, and shall set out a mailing address to which all notices to such appellant may be sent.

Dated at _____ the _____ day of _____, 19____.

Whitefish Lake Tax Administrator

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LYNN WALDRAM
COMMISSIONER FOR OATHS
IN AND FOR THE PROVINCE OF ALBERTA
COMMISSION EXPIRES ON DECEMBER 13, 2000

**SCHEDULE III
(Section 10.1.1)**

TAX NOTICE

To:

Address:

RE:
(Description of Land)

Pursuant to the provisions of the Whitefish Lake Property Tax By-law, taxes in the amount of _____ are hereby levied with respect to the above-noted tract of Land and take notice that said taxes are due and payable forthwith, by cheque payable to the Whitefish Lake First Nation Administration which may be remitted to _____.

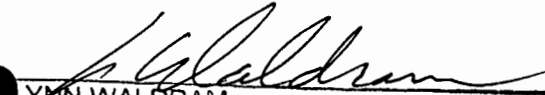
The name(s) and address(es) of the person(s) liable to pay the taxes is (are) as follows:

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

Dated at _____ this _____ day of _____, 19__.

Whitefish Lake Tax Administrator

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LYNN WALDRAM
COMMISSIONER FOR OATHS
IN AND FOR THE PROVINCE OF ALBERTA
COMMISSION EXPIRES ON DECEMBER 13, 2000

**SCHEDULE IV
(Section 11.2.2)**

APPEAL TO BOARD OF REVISION

To: Board of Revision

Pursuant to the provisions of the Whitefish Lake Property Tax By-Law, I hereby appeal the assessment of the following property:

(Description of the Property)

On the following grounds:

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


Dated at _____ the _____ day of _____, 19__.

PRINTED NAME OF APPELLANT

Appellant's signature

Address to which all notices
to appellant are to be sent

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LYNN WALDRAM
COMMISSIONER FOR OATHS
IN AND FOR THE PROVINCE OF ALBERTA
COMMISSION EXPIRES ON DECEMBER 13 2000

**SCHEDULE V
(Section 11.8)**

APPEAL TO THE ASSESSMENT APPEAL BOARD

To: The Assessment Appeal Committee
c/o Whitefish Lake First Nation Administration

TAKE NOTICE that I, _____, (name) of _____
(address), an appellant pursuant to section 11.8 of the Whitefish Lake Property Tax By-law,
hereby appeal the decision of the Board of Revision (describe decision) with respect to the
following property:

(Description of Property)

On the following grounds:

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


Dated at _____ this _____ day of _____, 19__.

PRINTED NAME OF APPELLANT

Appellant's signature

Address

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COMMISSIONER FOR OATHS
IN AND FOR THE PROVINCE OF ALBERTA
COMMISSION EXPIRES ON DECEMBER 13, 2000

**SCHEDULE VI
(Section 11.10.3)**

NOTICE OF HEARING

To:

Address:

RE:

(Description of Property)

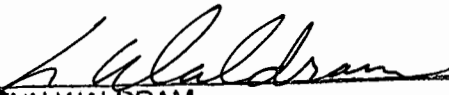
Take notice that the Assessment Appeal Committee will hear an appeal from a decision of the Board of Revision dated the _____ day of _____, 19__ relating to the above-noted property which hearing shall be held at the hour of _____ (a.m./p.m.) on the _____ day of _____, 19__ at the following location:

And take notice that you should bring to the hearing all relevant documents pertaining to such appeal.

Dated at _____ this _____ day of _____, 19__.

Chairman
Assessment Appeal Committee

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LYNN WALDRAM
COMMISSIONER FOR OATHS
IN AND FOR THE PROVINCE OF ALBERTA
COMMISSION EXPIRES ON DECEMBER 13, 2000

**SCHEDULE VII
(Section 11.10.3)**

REQUEST FOR ATTENDANCE

To:

Address:

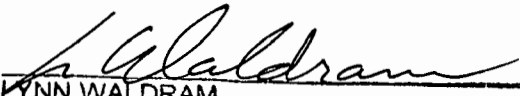
Whereas an appeal has been filed with respect to a decision of the Board of Revision dated the _____ day of _____, 19__, relating to property described as _____ (Description of Property), and whereas it has been made to appear that you may have information to assist the Assessment Appeal Committee.

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

Dated at _____ this _____ day of _____, 19__.

Chairman
Assessment Appeal Committee

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LYNN WALDRAM
COMMISSIONER FOR OATHS
IN AND FOR THE PROVINCE OF ALBERTA
COMMISSION EXPIRES ON DECEMBER 13, 2000

SCHEDULE VIII
(Section 16.4.1)

NOTICE OF ARREARS

To:

Address:

RE:

(Description of Property)

Whereas your name appears in the Whitefish Lake First Nation Property Tax Bylaw Assessment Roll in respect of the above-described property.

Take notice that there are arrears of taxes with respect to the above-noted property as follows:

Arrears as of _____	\$
Interest as of _____	
Total Arrears _____	\$

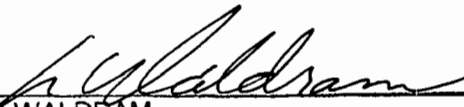
The Whitefish Lake First Nation hereby demands immediate payment in full of the total arrears. Take notice that collection proceedings, at additional cost to you, shall be commenced after the expiry of 30 days from the date of this notice unless the total arrears are paid in full.

The Whitefish Lake First Nation Property Tax Bylaw provides for the enforcement and collection of tax debts. Enforcement procedures may affect your interest in the property and any personal property located on the property and may affect the on-going services being provided to the property.

Dated at _____ this _____ day of _____, 19__.

Whitefish Lake Tax Administrator

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LYNN WALDRAM
COMMISSIONER FOR OATHS
IN AND FOR THE PROVINCE OF ALBERTA
COMMISSION EXPIRES ON DECEMBER 13, 2000

**SCHEDULE IX
(Section 16.5.2)**

NOTICE OF SALE

RE:
(Description of Property)

Take notice that there are arrears of taxes in the amount of \$ _____
with respect to the above-noted property and that the person(s) liable to pay such arrears is/are
as follows:

And take notice that the Whitefish Lake Tax Administrator will be conducting a
public auction at _____ (give location) on the _____ day of _____
, 19__ at the hour of _____ (a.m./p.m.) for the purpose of selling the following
goods and chattels, or so much thereof as may be required to satisfy the said arrears and costs:

(Description of Goods for Sale)

Dated at _____ this _____ day of _____, 19__.

Whitefish Lake Tax Administrator

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LYNN WALDRAM

COMMISSIONER FOR OATHS
FOR THE PROVINCE OF ALBERTA
EXPIRES ON DECEMBER 13, 2000

**SCHEDULE X
(Section 16.11.1)**

NOTICE TO LANDLORD

To:

Address:

RE:
(Description of Property)

RE:
(Name of Tenant)

Take notice that there are arrears of taxes with respect to the above-noted property as follows:


Arrears as of _____	\$
Interest as of _____	
Total Arrears	\$

And take notice that unless such arrears are paid in full within 30 days of this notice, your tenant may be directed to pay all rentals to the Whitefish Lake First Nation Administration until such time that the arrears of taxes are paid in full.

Dated at _____ this _____ day of _____, 19__.

Whitefish Lake Tax Administrator

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ANN WALDRAM
COMMISSIONER FOR OATHS
IN AND FOR THE PROVINCE OF ALBERTA
COMMISSION EXPIRES ON DECEMBER 13, 2000

**SCHEDULE XI
(Section 16.11.2)**

NOTICE TO THE TENANT

To:

Address:

RE:

(Description of Property)

Take notice that Section 16.11 of the Whitefish Lake Property Tax By-law provides that where a landlord fails to pay taxes within 30 days after the Whitefish Lake Tax Administrator gives notice to pay such taxes, the Whitefish Lake Tax Administrator shall give notice to the tenant of the landlord to pay to the Whitefish Lake First Nation Administration the rent for the land as it becomes due from time to time until the amount of the taxes due are paid.

And take notice that your landlord, _____, has failed to pay arrears of taxes in the amount of \$_____ pursuant to a notice under Section 16.11.

And take notice that you are forthwith required to remit all rents to the Whitefish Lake First Nation until such time that the amount of taxes due are paid.

Dated at _____ this _____ day of _____, 19____.

Whitefish Lake Tax Administrator

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LYNN WALDRAM

COMMISSIONER FOR OATHS

IN AND FOR THE PROVINCE OF ALBERTA

COMMISSION EXPIRES ON DECEMBER 13, 2000

SCHEDULE XII
(Section 16.16)

NOTICE OF DISCONTINUANCE OF SERVICE

To:

Address:

RE:
(Description of Property)

Take notice that the taxes for the above property have been due and outstanding for ____ months, and that unless payment in full for this tax debt is received on or before THIRTY (30) DAYS after the date of this Notice, or you have appeared before the Band Council and have 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 _____ at _____ (within the 30 days set out above) and show cause as to why the services should not be discontinued.

Dated at _____ this _____ day of _____, 19 _____

Whitefish Lake Tax Administrator

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LYNN WALDRAM
COMMISSIONER FOR OATHS
IN AND FOR THE PROVINCE OF ALBERTA
COMMISSION EXPIRES ON DECEMBER 13, 2000