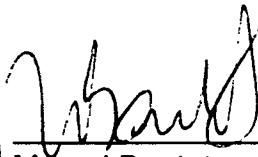


CERTIFICATE

I, Marcel Boutet, do hereby certify as superintendent pursuant to section 86 of the Indian Act R.S.C., c. I-5, that the attached by-law marked "**CERTIFIED TRUE COPY OF THE ORIGINAL**" is a true copy of the Fort McMurray First Nation Property Taxation By-law made on the 11th day of Februray, 1997, by the council of the (Band Name).



Marcel Boutet
Director
Lands and Trust Services
Indian and Northern Affairs Canada
Edmonton, Alberta

Signed at Edmonton, Alberta
this 3rd day of APRIL, 1997

Minister of Indian Affairs
and Northern Development



Ministre des Affaires
indiennes et du Nord canadien

Ottawa, Canada K1A 0H4

I, the Minister of Indian Affairs and Northern Development, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Fort McMurray First Nation Band, in the Province of Alberta, at a meeting held on the 11th day of February 1997.

- **Fort McMurray #468 First Nation Band
Property Tax By-law**

A handwritten signature in black ink, consisting of several loops and a long horizontal stroke.

Dated at Ottawa, Ontario this 14th day of March, 1997.

Canada

CERTIFIED TRUE COPY
OF THE ORIGINAL

10270971

**FORT MCMURRAY #468 FIRST NATION BAND
PROPERTY TAX BY-LAW**

WHEREAS the Fort McMurray #468 First Nation Band has and continues to exercise an inherent Aboriginal right of self-government as recognized and affirmed by Section 35 of the *Constitution Act*, 1982;

AND WHEREAS pursuant to paragraph 83(1)(a) of the Indian Act the Council of a band may make By-laws for the purpose of taxation for local purposes of land, or interests in land, in the reserve, including rights to occupy, possess or use land in the reserve;

AND WHEREAS the Council of the Fort McMurray #468 First Nation Band deems it to be expedient and in the best interests of the band to make a By-law for such purposes;

AND WHEREAS the Council of the Fort McMurray #468 First Nation Band is of the view that the enactment and implementation of this By-law is of benefit to the members of the Band 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 of the Fort McMurray #468 First Nation Band at a duly convened meeting, enacts as a By-law the following:

SHORT TITLE

1. This By-law may be cited as the Fort McMurray #468 First Nation Band Property Tax By-Law.

PART I

INTERPRETATION

2. (1) In this By-law,

"Actual value" means the value of an interest in land on the reserve as if it were held in fee simple off reserve.

"Assessor"

means a person, or persons, appointed from time to time by Chief and Council for the purposes of all or part of this By-law and any related duties as required by Band Chief and Council.

"Assessed value"

means the actual value of land or improvements, or both, as determined under this By-law.

**CERTIFIED TRUE COPY
OF THE ORIGINAL**

"Band"
means the Fort McMurray #468 First Nation Band of Indians.

"Band Council" or "Council"
means the Chief and Councillors of the Fort McMurray #468 First Nation Band;

"Chief"
means the Chief of the Fort McMurray #468 First Nation Band as selected according to the custom of the Band.

"Land"
means land and improvements, or interests in land and improvements, in the reserve, including rights to occupy, possess or use land and improvements in the reserve.

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

"Person"
in addition to its ordinary meaning includes a partnership, association, company, society or body corporate.

"Reserve"
means all lands reserved for the use and benefit of the Fort McMurray #468 First Nation Band and any land held as a special reserve for the use and benefit of the Fort McMurray #468 First Nation Band pursuant to Section 36 of the Indian Act.

"Resolution"
means a motion, as recorded in the minutes of the meeting, passed and approved at a duly convened meeting of the Council pursuant to the consent of a majority of the councillors of the Band present at that meeting.

"Tax Administrator"
means the Band Administrator of the Fort McMurray #468 First Nation Band or any person(s) delegated by the Band Council for such purposes.

- (2) The preamble forms part of this By-law.

PART II

ADMINISTRATION

3. (1) The Band Council may appoint a person for a specified or indefinite term to administer this By-law who shall be called the "Tax Administrator".

- (2) The Tax Administrator is responsible for collection and enforcement under this By-law.
- (3) The Band Council may:
 - (a) appoint an acting Tax Administrator who may act in the case of the absence or disability of the Tax Administrator;
 - (b) appoint other officials to assist in the administration of this By-law;
 - (c) establish educational and professional requirements for the Tax Administrator and other officials who assist in the administration of this By-law;
 - (d) make such reasonable rules and guidelines as may be necessary to establish minimum standards of assessment performance; and
 - (e) develop, prescribe, and require the use of all forms necessary for the administration of this By-law.

PART III

APPLICATION OF BY-LAW

- 4. This By-law applies to all land and interests in land within the Reserve and includes any territory added to the reserve in the future.

PART IV

LIABILITY TO TAXATION

- 5. (1) Subject to section 6, all land and any interest in land including any right to occupy, possess, or use land, is subject to taxation under this By-law.
- (2) The Band Council may accept payment of taxes in the form of grants-in-lieu of taxes or may otherwise accept settlement of a taxation issue where it is in the best interests of the Band to do so.
- 6. The following land and interests in land are not subject to taxation
 - (a) any land or interest in land of the Band or of a member of the Band;
 - (b) any land or interest in land of a corporation, all the shareholders of which are members of the Band Council, and which land is held for the benefit of all the members of the Band;
 - (c) a building used exclusively for school purposes and the land necessary as the site for the building;
 - (d) a building occupied by a religious body and used chiefly for divine

- service, public worship or religious education, and the land necessary as the site for the building;
- (e) a building, or any part thereof, used as a hospital, other than a private hospital, and the land necessary as the site for the building;
 - (f) a building, or any part thereof, used as a university, technical institute, or public college, not operated for profit, and the land necessary as the site for the building;
 - (g) a building used chiefly for the purpose of providing housing accommodation for the elderly or persons suffering from physical or mental disability, not operated for profit, and the land necessary as the site for the building; and
 - (h) a cemetery to the extent that it is actually used for burial purposes.

7. Notwithstanding section 6, all land and interests in land are liable to service and local improvement charges.

8. Where an interest in land is not subject to taxation, that fact does not affect the liability to taxation of any other interest in the same land.

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

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

PART V

LEVY OF TAX

10. (1) Where land or an interest in land is subject to taxation, any person who has an interest in land, and who has a right to occupy, possess or use the land, or any person who is simply occupying the land, is liable to taxation.

(2) Where more than one person is liable to taxation with respect to a parcel of land or an interest in a parcel of land, those persons are liable jointly and severally to taxation.

11. (1) Commencing in the year 1997 and continuing in subsequent calendar years, there is hereby levied on all taxable land and interests in land, a tax rate of 1.45% applied against the assessed value.

(2) Notwithstanding subsection (1), for the purposes of imposing taxes on property which is subject to taxation, the Band Council may, by By-law, establish different classes of

CERTIFIED TRUE COPY
OF THE ORIGINAL

real property and establish different tax rates according to the class of real property to be taxed.

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

PART VI

INFORMATION FOR ASSESSMENT ROLL

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

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

PART VII

ASSESSED VALUE

14. (1) The Band Council may, by Resolution, appoint one or more Assessors for a specified or indefinite term.

(2) An appointment under subsection (1) may be for the purpose of valuing particular land or particular kinds of lands, including any rights to occupy, possess or use land in the reserve.

15. The Assessor shall value taxable land and exempt land in respect of which grants in lieu of taxes will be sought.

16. (1) The Assessor shall carry out a valuation no later than March 31, 1997, which valuation shall constitute the assessed value for tax purposes for 1997 and each subsequent year until it is replaced by a general revaluation.

(2) The Assessor shall carry out a general revaluation at least once every 7 years.

17. (1) In making a valuation, the Assessor shall use such methods and standards of valuation as he considers appropriate, which may include those prescribed for assessors under

The Municipal Taxation Act, R.S.A. 1980 c. M-31 as amended from time to time, and the Assessor may value land on the basis of statutory or regulated rates of assessment in use in the Province of Alberta or by comparison with assessments in neighbouring areas.

18. (1) Except as provided in subsection (2), the Assessor shall value land as if the taxable interest were held in fee simple off reserve without encumbrance or restriction.

(2) Notwithstanding subsection (1), if the Band Council has, in a lease or other instrument granting an interest in land, placed a restriction on the use of the land, the Assessor shall consider the restriction.

(3) The duration of the interest referred to in subsection (2) or the right of the Band Council to terminate an interest is not a restriction within the meaning of subsection (2).

(4) Where a valuation under this Part in respect of certain land or a certain kind of land is impractical and the land or interest in land is rented, the land or interest shall be deemed to have a value derived by applying a capitalization factor of 7.5% to the total annual rent.

(5) In any year in which a general revaluation is carried out, the Band Council may reconsider the capitalization factor set out in subsection (4).

PART VIII

THE ASSESSMENT ROLL

19. No later than May 1 in each year, the Tax Administrator shall prepare an assessment roll containing the following:

- (a) a brief description of each parcel of taxable land or interest in land;
- (b) the name and last known address of the person liable for taxes in respect of each parcel of taxable land;
- (c) the value of each parcel of taxable land, as determined under Part VII;
- (d) the annual property tax payable in respect of each parcel, and where applicable, the tax payable with each payment of rent.

20. The Tax Administrator shall include in the assessment roll the particulars set out in section 19 for any land or interest in land in respect of which grants-in-lieu of taxes are sought.

21. The Assessor may set out the value of improvements, if any, separately from the value of the bare land on which they are located.

22. (1) A person may change his address as set out in the assessment roll by giving written notice to the Tax Administrator.

(2) A person who is the holder of a charge or an interest in 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 charge to the Tax Administrator, and request copies of all tax notices issued during the duration of the charge, and the assessor shall enter that person's name and address on the assessment roll.

23. (1) The assessment roll is effective on its adoption by Resolution of the Band Council.

(2) On adoption, the assessment roll is open to inspection in the Fort McMurray #468 First Nation Band office by any person during regular business hours.

24. (1) The Tax Administrator shall, as soon as practical after adoption of the assessment roll by Resolution of the Band Council, mail a notice of assessment to every person named in the assessment roll in respect of each parcel of land or interest in land for which that person is liable to taxation or for which grants-in-lieu of taxes may be sought.

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

25. Where the Tax Administrator mails a notice of assessment, the Tax Administrator shall make an entry on the assessment roll of the date of mailing.

PART IX

ALTERATIONS AND ADDITIONS

26. (1) Where the Tax Administrator finds that during the current taxation year

- (a) taxable land or an interest in land or land in respect of which grants-in-lieu of taxes are sought is not entered in the assessment roll;
- (b) the value of land or an interest in land is not the same as the valuation entered in the assessment roll by reason of:
 - (i) the demolition, destruction or damaging of an improvement,
 - (ii) new construction or new improvements,
 - (iii) a change in a permitted use, or
 - (iv) a subdivision;

- (c) there has been a change in the possession, use or occupation;
- (d) there is any clerical error; or
- (e) there has been a change in the eligibility for an exemption from taxation;

the Tax Administrator shall amend the assessment roll to effect the necessary changes.

(2) An amendment to the assessment roll is not effective until approved by Resolution of the Band Council.

27. When an assessment roll amendment is approved, the Tax Administrator shall, as soon as practical, mail a notice in the form set out in Schedule II in respect of the amended assessment to each person affected.

28. Where there has been an under-assessment resulting from

- (a) a person's failure to disclose information required under this By-law with respect to land or an interest in land; or
- (b) a person's concealment of information required under this By-law with respect to land or an interest in land, that results in an incorrect levy of taxes;

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

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

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

31. Where the Band Council approves an amendment to the assessment roll for the current year, the Tax Administrator shall refund any excess taxes that have been paid and any balance unpaid shall, subject to notice of assessment and taxation, be due and payable, notwithstanding a receipt or certificate given by the Tax Administrator.

PART X

TAX NOTICE

32. (1) Where the Band Council adopts an assessment roll, and after notices of assessment are mailed pursuant to section 24, the Tax Administrator shall mail to every person whose name appears in the assessment roll, a tax notice in the form set out in Schedule III, in

CERTIFIED TRUE COPY
OF THE ORIGINAL

respect of each parcel of land or interest in land for which that person is liable to taxation, and, in the case of an amended assessment roll that has been adopted, the Tax Administrator shall mail an amended tax notice to every person affected by the amendment.

(2) The tax notice referred to in subsection (1) shall contain the information set out in the assessment roll in respect of that parcel together with the particulars of any arrears and interest, and shall set out where payment is to be made, and the manner of payment.

33. The Tax Administrator shall enter the date of mailing the tax notice on the assessment roll.

34. The mailing of the tax notice by the Tax Administrator constitutes a statement of and demand for taxes.

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

PART XI

APPEALS

36. (1) The Band Council shall, by Resolution, establish an Assessment Review Committee of not less than 3 members who will each serve fixed terms of 3 years.

(2) No member of the Band Council shall be a member of the Assessment Review Committee.

(3) The Band Council may appoint members to the Assessment Review Committee to act in the place of a Committee member who is absent or disqualified from hearing an appeal, or in the case of a vacancy on the Board.

(4) A member of the Assessment Review Committee shall receive the sum of \$100.00 for any day a hearing or hearings are held.

(5) The members of the Assessment Review Committee shall appoint a Chairman from among their members.

(6) If members of the Assessment Review Committee are unable to agree on the appointment of a Chairman, the Band Council shall appoint a member of the Assessment Review Committee as Chairman.

**CERTIFIED TRUE COPY
OF THE ORIGINAL**

(7) A majority of the members of the Assessment Review Committee constitutes a quorum.

(8) A member of the Assessment Review Committee who has a direct or indirect financial interest in the land to which the appeal relates shall not sit and hear that appeal.

37. (1) A person whose name appears in the assessment roll, may, within 30 days of the date of mailing of an assessment notice, appeal to the Assessment Review Committee in respect of the following matters:

- (a) the liability to assessment;
- (b) the assessed value;
- (c) the assessment classification, if any;
- (d) any alleged error or omission; or
- (e) any alleged inequity.

(2) An appellant shall file an appeal by delivering a notice of appeal in the form attached as Schedule IV to the Tax Administrator within 30 days of the mailing of the assessment notice.

(3) Every appeal shall be in writing signed by or on behalf of the appellant, and shall:

- (a) state in general terms the grounds of the appeal;
- (b) describe the property that is the subject matter of the appeal; and
- (c) set forth the name and the address of the appellant to which all notices may be sent.

(4) An appellant may make the appeal through his solicitor or agent, in which case the appeal shall set forth the name and address of the solicitor or agent, as well as the name and address of the appellant.

(5) Any notice or correspondence required to be given to an appellant shall be properly given if delivered to the solicitor or agent at the address set out in the appeal.

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

(7) The Assessment Review Committee may proceed to hear and determine an appeal in the absence of the appellant or any person affected.

(8) The Assessment Review Committee may adjourn the hearing of an appeal.

38. The Assessment Review Committee shall:

**CERTIFIED TRUE COPY
OF THE ORIGINAL**

- (a) hear and determine all appeals within 60 days of receiving the notice of appeal in the proper form;
- (b) by registered mail, in the form set out in Schedule V, give all appellants at least 21 days notice of the time and place for the hearing of appeals;
- (c) have the custody of all records, documents, evidence and proceedings before the Committee;
- (d) forthwith, by mail, notify the appellant, in respect of the land or interest in land that is the subject of the appeal, of the decision of the Committee;
- (e) where applicable, direct the Tax Administrator to amend the assessment roll in accordance with the decision of the Committee;
- (f) where applicable, direct the Tax Administrator to mail an amended assessment notice to the affected person liable to pay tax; and
- (g) where applicable, direct the Tax Administrator to do any other thing necessary to ensure conformity with the decision of the Committee and equity to the appellant or person liable to pay tax.

39. (1) When the Tax Administrator is directed to amend the assessment roll by the Assessment Review Committee, he shall do so within 7 days and shall return the assessment roll forthwith to the Chairman of the Assessment Review Committee.

(2) Amendments made to the assessment roll pursuant to subsection (1) shall be dated and initialed by the Tax Administrator.

40. In performing its duties under this by-law the Assessment Review Committee shall:

- (a) ensure that the assessments and assessment rolls are equitable and that they represent fairly the assessment values provided for in this by-law;
- (b) ensure all parties have a reasonable opportunity to be heard;
- (c) act impartially, fairly and reasonably, to the best of their skill and ability.

PART XII

DUE DATE AND INTEREST

41. (1) Subject to sections 42 and 43 taxes are due and payable as of June 30 of the year in which they are levied notwithstanding that an appeal under Part XI may be pending.

**CERTIFIED TRUE COPY
OF THE ORIGINAL**

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

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

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

44. Taxes in arrears, or any part thereof, shall bear interest at 1% per month, compounded annually, and such rate may be changed from time to time by By-law of the Band Council.

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

PART XIII

PERIODIC PAYMENTS

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

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

PART XIV

RECEIPTS AND CERTIFICATES

48. Except where Part 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 or interest in land for which the taxes are paid.

49. On a request in writing, the Tax Administrator shall issue a certificate showing whether taxes have been paid with respect to any taxable land or interest in land, and if not, the amount of taxes and interest outstanding.

PART XV

APPLICATION OF REVENUES

50. (1) All moneys raised under this By-law shall be placed in a special account or accounts.

(2) Moneys raised shall include:

- (a) taxes;
- (b) grants-in-lieu of taxes;
- (c) interest; and
- (d) amounts collected on account of costs.

(3) Subject to section 51, an expenditure made out of moneys raised under this By-law shall be made under authority of a separate By-law.

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

- (a) refunds of overpayment and interest;
- (b) all expenses of preparation and administration of this By-law;
- (c) the remuneration of an Assessor and the Tax Administrator;
- (d) all legal costs and other expenses of enforcement of this By-law;
- (e) any refund of moneys under Part XVI.

PART XVI

COLLECTION AND ENFORCEMENT

52. For the purposes of this Part, "taxes" include:

- (a) interest chargeable under this Bylaw;
- (b) arrears of taxes
- (c) reasonable costs incurred in the collection proceedings.

53. (1) A person named in an assessment roll as having the use, occupation or possession of land or an interest in land in the reserve is liable for all taxes imposed in respect of the land or interest in land during the year and all unpaid taxes imposed in previous years.

(2) Any tax, or portion thereof, due and payable under this By-law that has not been paid is a liquidated debt recoverable with interest, as provided under Part XII, by action in a court of competent jurisdiction.

**CERTIFIED TRUE COPY
OF THE ORIGINAL**

SPECIAL LIEN AND PRIORITY OF CLAIM

54. (1) Taxes due and payable are a special lien and encumbrance on the interest of the user, possessor or occupier of the land, as well as on improvements located on the land.

(2) The special lien and encumbrance referred to in section 54(1) attaches to the interest being taxed, and without limiting the foregoing, attaches to the interest of a subsequent user, possessor or occupier of the land or other assessed proprietary interest.

(3) Any person who acquires land or an interest in land on which a lien under this By-law has been registered pursuant to subsection (4) and the person whom the taxes were originally levied, are jointly and severally liable for the payment necessary to discharge the lien.

(4) The Tax Administrator may register a certificate in the Surrendered and Designated Lands Register kept pursuant to Section 55 of the *Indian Act* or the Reserve Land Register kept pursuant to Section 21 of the *Indian Act*, on or after January 2 following the taxation year in which the taxes are imposed.

(5) When registered pursuant to section 54(4), the special lien and encumbrance shall have priority over every subsequently registered claim, privilege, lien, charge, security interest, or encumbrance of every person, from the time of its registration.

(6) When all taxes levied against the land have been paid, the Tax Administrator shall certify that the special lien and encumbrance against the property referred to therein has been discharged, and shall register such certification in the Surrendered and Designated Lands Register or the Reserve Land Register. Such certification shall be sufficient proof of the payment of the taxes and the discharge of the special lien or encumbrance.

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

DEMAND FOR PAYMENT AND NOTICE OF ENFORCEMENT PROCEEDINGS

55. (1) Except for tax proceedings which have been postponed pursuant to section 56, on or after January 2 following the year for which taxes are imposed, the Tax Administrator shall prepare a list of taxes which have not been paid, together with the name of the assessed taxpayer.

(2) On completion of the list pursuant to subsection (1), the Tax Administrator shall mail, in the form set out in Schedule VI, a Demand for Payment and Notice of Enforcement

CERTIFIED TRUE COPY
OF THE ORIGINAL

Proceedings to all persons whose names are on the list.

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

(4) Upon the expiration of the 30 day period provided in the Demand for Payment and Notice of Enforcement Proceedings delivered pursuant to section 55(2) the Tax Administrator shall request authorization from the Council to commence enforcement proceedings against the tax debtors.

(5) The Council may, by Resolution, direct the Tax Administrator to commence enforcement proceedings.

56. The Band Council may upon application by the tax debtor

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

DISTRESS: SEIZURE OF GOODS

57. (1) With the authorization of the Band Council, if the taxes or any portion thereof remain unpaid after the 30 day period provided by the Demand for Payment and Notice of Enforcement served pursuant to Section 55(2) has expired, or upon the expiration of the period specified by the Council pursuant to Section 56, proceedings by way of distress, as set out herein, may be taken by the Tax Administrator.

(2) The Tax Administrator shall serve a Notice of Distress on the tax debtor and provide a copy of same to any other affected person, where applicable, in the form set out in Schedule VII.

(3) If the taxes, or any portion thereof, remain outstanding following the time provided by the Notice of Distress, then the Tax Administrator shall effect a seizure by distress of such property, and post a notice of the property which is seized pursuant to this section on the land. The seized property shall then be in the possession of the Band, as represented by the Tax Administrator.

(4) So long as the taxes, or any portion thereof, remain outstanding, no goods or chattels seized pursuant to section 57(3) which are located on reserve shall be removed therefrom, and any such removal shall be considered a trespass. Without restricting the generality of the foregoing, no such property shall be seized by a bailiff, sheriff, assignee or liquidator or trustee, or authorized trustee in bankruptcy, except under the authority of the

Band Council.

DISTRESS: SALE OF GOODS SEIZED BY DISTRESS

58. (1) A Notice of Sale of Goods Seized by Distress in the form of Schedule VIII to this By-law shall:

- (a) be published in at least one newspaper of general local circulation for 7 days prior to the sale;
- (b) be posted on the tax debtor's premises located on reserve at least 15 days prior to the sale;
- (c) be posted in at least three (3) conspicuous public places in the locality where the property distrained is to be sold.

(2) The sale of the goods seized by distress shall be conducted at the time and place advertised pursuant to subsection (3), unless it is necessary to adjourn such sale, in which case an additional notice shall be published in the manner provided by sub-section (1).

(3) The Tax Administrator shall sell, at public auction, the property seized from the delinquent taxpayer or as much thereof as may be necessary to pay the arrears of taxes, interest and any enforcement costs incurred.

(4) Where, pursuant to subsection (3), the Tax Administrator sells property, and no person claims any surplus over the amount of taxes, within 30 days of the sale, on the grounds that the property sold belonged to him, or that he was entitled by lein or other right to the surplus, the Tax Administrator shall pay the surplus, if any, to the person in possession of the property at the time it was distrained.

(5) Subject to subsection (6), where the person for whose taxes property was distrained claims a surplus on the sale of the property, the Tax Administrator shall, 30 days following the sale, pay the surplus to that person.

(6) Where a claim to a surplus is contested, the Tax Administrator shall retain any surplus until the rights of the parties have been determined.

(7) Any goods of any tax debtor that would be exempt from seizure under a writ of execution issued by a superior court of the Province in which the seizure is made are exempt from seizure under this section.

SALE OF IMPROVEMENTS OR PROPRIETARY INTEREST

59. (1) With the authorization of the Band Council, if the taxes or any part thereof remain unpaid after expiration of the 30 day period provided by the Demand for Payment and Notice of Enforcement served pursuant to Section 55(2), or upon the expiration of the period

CERTIFIED TRUE COPY
OF THE ORIGINAL

CERTIFIED TRUE COPY
OF THE ORIGINAL

specified by the Council pursuant to Section 56, proceedings by way of sale of improvements or proprietary interests, may be taken by the Tax Administrator. The Tax Administrator shall serve the tax debtor a Notice of Sale of Improvements and Disposition of Interests on Reserve, in the form of Schedule IX to this By-law.

(2) On June 30 following the year in which the taxes are imposed or if enforcement proceedings are postponed under Section 56, six months from the end of the period specified by the Council, the Tax Administrator shall sell the improvements or dispose of the interest of the tax debtor in the Reserve by public auction, or pursuant to subsection (3) by public tender.

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

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

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

(6) The Tax Administrator, upon receiving the prior approval of the Band Council, may at any sale and disposition conducted pursuant to this section, set an upset price equal to the outstanding taxes with respect to that property, and that upset price shall be the lowest price for which the improvements may be sold and the interest in the Reserve disposed.

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

(8) With Ministerial consent, the purchaser shall obtain title to the improvements and to the tax debtor's interest in the Reserve. The Tax Administrator shall certify the sale in the form provided in Schedule X of this By-law. A certificate issued under this section shall be registered in the Surrendered and Designated Lands Register or the Reserve Land Registry and shall be served on the tax debtor.

(9) Upon the filing of the certificate provided by subsection (8), the Purchaser shall be substituted for the tax debtor as the holder of the interest in the Reserve, and in addition to any other obligations, shall be liable for all future taxes assessed against that interest.

**CERTIFIED TRUE COPY
OF THE ORIGINAL**

(10) Upon the filing of the certificate provided by subsection (8), any surplus resulting from the sale and disposition conducted pursuant to this section, after deducting all outstanding taxes of the tax debtor, including all costs and charges arising from the sale and disposition, shall be paid or returned to the tax debtor.

(11) Upon the filing of the certificate provided by subsection (8), any remaining debt of the tax debtor with respect to that property, including all costs and charges arising from the sale and disposition, shall be extinguished.

(12) If, pursuant to subsections (6) and (7) the Band has become the owner of the improvements and interest in the Reserve, the Tax Administrator may sell such within 90 days for not less than the upset price set pursuant to subsection (6).

CANCELLATION OF PROPRIETARY INTEREST HELD BY TAXPAYER

60. (1) With the authorization of the Band Council, if the taxes or any part thereof remain unpaid, after the 30 day period provided by the Demand for Payment and Notice of Enforcement served pursuant to section 55(2) has expired, or upon the expiration of the period specified by the Council pursuant to section 56, proceedings by way of cancellation of proprietary interest, as set out herein, may be taken by the Tax Administrator. The Tax Administrator shall serve a Notice of Cancellation of the tax debtor's interest in the reserve in the form of Schedule XI to this By-law.

(2) The Tax Administrator shall mail a copy of the notice referred to in subsection (1) to every place where the interest is registered.

(3) Where taxes with interest are not paid before June 30 of the year following the taxation year in which they were imposed, or if enforcement proceedings are postponed under section 56, then six months from the end of the period specified by the Council, the lease, licence or permit to occupy the property which is the subject of the unpaid taxes may be cancelled. The Tax Administrator shall certify the cancellation in the form provided in Schedule XII to this By-law. A certificate issued under this section shall be registered in the Surrendered and Designated Lands Register and the Reserve Land Register.

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

FORFEITURE OF PROPERTY

61. (1) Notwithstanding any other action for the recovery of taxes set out in this By-law, if any taxes remain unpaid 24 months after the mailing of the Demand for Payment and Notice of Enforcement served pursuant to section 55(2), the tax debtor's interest in the reserve in respect of which the taxes remain unpaid shall, subject to subsections (2), (3), (4) and (5)

herein, be absolutely forfeited.

(2) The tax debtor's interest in the reserve shall not be forfeited under subsection (1) until the Tax Administrator serves a Notice of Forfeiture pursuant to subsection (4) and in the form set out in Schedule XIII, on the tax debtor and on anyone else who may be in lawful possession of the lands and the date on which the tax debtor's interest in the reserve forfeits shall be the fortieth day after the date on which the notice was served.

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

(4) The Notice of Forfeiture shall state:

- (a) that the interest held by the tax debtor in the reserve is subject to forfeiture under this section,
- (b) the amount of all taxes, costs and fees that are due and payable to the date of the notice,
- (c) the date on which the interest in the reserve held by the tax debtor will forfeit,
- (d) the right to prevent forfeiture by payment under this section, and
- (e) that on forfeiture under this section, the interest held by the tax debtor in the reserve will be forfeited clear of all charges except those rights of way, easements or other such third party interests which otherwise attach to the land or interest in land.

(5) The Notice of Forfeiture shall be given by mail or by delivering it to the person entitled to it at that person's last known address or to the address of that person which is specified in the records of the Tax Administrator.

(6) Where any taxes remain unpaid on December 31 of the second year after the calendar year in which they were imposed, the payment of those taxes does not prevent forfeiture unless the payment:

- (a) includes all taxes then due and payable, and
- (b) is made before forfeiture occurs under this section.

(7) With the consent of the Minister, the Tax Administrator shall certify, in the form set out in Schedule XIV to this by-law that the interest in the reserve held by the tax debtor has been forfeited and the Registrar shall record the document cancelling the tax debtor's interest in the Reserve in the Register of Surrender and Designated Lands and/or the Reserve Land Register.

(8) Upon forfeiture of the tax debtor's interest the Band Council shall acquire the interest in the land free and clear of all encumbrances or charges.

ABSCONDING TAXPAYER

62. Upon the request of the Band Council, the Tax Administrator may initiate proceedings in a court of competent jurisdiction to immediately commence any of the collection proceedings set out in this By-law and abridge or dispense with the time periods required therein, notwithstanding the fact that the time for payment of taxes has not yet expired.

DISCONTINUANCE OF SERVICES

63. With the authorization of the Council, if the taxes or any part thereof remain unpaid, after the 30 day provided by the Demand for Payment and Notice of Enforcement served pursuant to section 55(2) has expired, or upon the expiration of the period specified by Council pursuant to section 56, any services provided by the Band or pursuant to any contract with the Band, to the tax debtor or to the lands or interests located on the reserve which have been assessed pursuant to this By-law may be discontinued. A Notice of Discontinuance of Services in the form of Schedule XV to this By-law, shall be delivered upon the tax debtor 30 days prior to such discontinuance, and shall include the date, time and place within that 30 days, upon which the tax debtor can appear before the Band Council ask that the services not be discontinued. Following the appearance before Council, the Council shall determine whether or not it will discontinue such services, and if so advise the person providing such services, to discontinue such services.

PART XVII

SERVICE AND LOCAL IMPROVEMENT CHARGES

64. (1) The Council of the Band may, by By-law, impose service and local improvement charges applicable to a part of the reserve (hereinafter in this Part called the "area") to raise money for the following purposes

- (a) the construction or installation of a highway, lane, sidewalk, boulevard, sanitary or storm sewer, irrigation work, street lights, water supply system, parking facility, gas supply system, drain, or other works that benefit property in the area;
- (b) the maintenance, operation, repair or construction of works;
- (c) cutting grass or weeds or trimming trees or shrubbery on any highway, lane or other public place;
- (d) suppression of dust on any highway, lane, or other public place;
- (e) collection and disposal of garbage;
- (f) collection and disposal of night soil or the contents of sewage holding tanks; and
- (g) notwithstanding paragraphs 1(a) to 1(f) inclusive, such other projects for the maintenance, improvement or repair of properties within the area as the Council of the Band may determine to be necessary or beneficial.

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

(3) A charge shall be based on the actual or estimated annual cost of the local improvement or service and shall be levied at:

- (a) a uniform rate, or
- (b) rates for each class of property based on
 - i. the number of lineal feet along the fronting or abutting lands;
 - ii. the area determined by the fronting or abutting lands;
 - iii. the number of dwelling-units or commercial or industrial occupancies on the lands served; or
 - iv. the estimated or actual use or consumption of the service by occupants of the lands served.

(4) The costs levied shall include any expenses of engineering, advertising, interest and carrying costs, sinking-fund or amortization costs, banking, legal fees, administration and any other expenses incidental to initiating and carrying out the work.

(5) Notwithstanding section 6, land or interests in land not subject to tax are subject to charges levied under this Part.

65. (1) Before imposing a charge, the Band Council shall give notice by:

- (a) publishing the notice, at least 15 days prior to the meeting referred to in section 66, in a newspaper of general circulation on the reserve, if any;
- (b) posting the notice in the band administration offices and in prominent locations on the reserve; and
- (c) sending the notice by registered mail, in the form set out in Schedule XVI, to affected holders or occupiers who are not resident on the reserve and providing the person located on the property with a copy of the notice.

(2) The notice required by paragraphs (1) (b) and (c) shall be given at least 15 days prior to the meeting referred to in section 66.

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

(4) The notice shall state:

- (a) the intention of the Council of the Band to have the work performed and levy the charge;
- (b) the area in respect of which the charge is to be levied;

- (c) the rate at which the charge will be levied; and
- (d) that the Council of the Band shall hold a public meeting to consider written and oral representations.

66. (1) On the date and at the time and place set out in the notice referred to in section 65, the Band Council shall sit and receive and hear representations.

(2) The Council of the Band shall not proceed with the charge until after it holds public meetings to consider representations.

(3) Notwithstanding subsection (2), where 90 days have passed since a public meeting, the Band Council shall not proceed with a charge unless it again gives notice under section 65.

(4) Where the Band Council imposes a charge, it need not give notice in each succeeding year, unless it proposes to amend the By-law that imposes the charge.

(5) A uniform increase, not exceeding 10 per cent, in the rate of a charge because of an increase in actual or estimated cost is not an amendment to the By-law that imposes the charge for the purposes of subsection (3).

67. (1) The Tax Administrator shall keep separate accounts for money raised by each charge under this Part.

(2) The Band Council shall expend the money raised under this Part, and any interest that has accrued on that money, for the purpose and within the area stated in the By-law being enacted pursuant to section 64(1).

68. (1) Charges under this Part shall be administered and enforced under this By-law in the same manner as taxes.

(2) For greater certainty, it is hereby declared that charges are a special lien under Part XVI.

(3) The roll for a charge may be part of or a supplement to the assessment roll.

PART XVIII

GENERAL AND MISCELLANEOUS

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

- (a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the Tax Administrator;
- (b) an error or omission in an assessment roll, tax notice, or any notice hereunder; or
- (c) a failure of the Band Council, Tax Administrator, or the Assessment Review Committee to do something within the required time.

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

71. A finding by a court that a provision of this By-law is void or invalid shall not affect the validity or invalidity of any other provision of the By-law.

72. Where personal service is not required any notice addressed to the address listed in the Assessment Roll and delivered by the Tax Administrator or person acting under his direction, to a post office or a person authorized by the Canada Post Corporation to receive mail, is deemed to have been delivered to the addressee.

73. The Chief and Council may by Resolution extend for a maximum of 30 days the time which anything is required to be done under this By-law and anything done within this period of time is as valid as if it had been done within the time otherwise provided for by this by-law.

74. This By-law shall come into force and effect on approval by the Minister.

This By-law is hereby enacted by the Council of the Band at a duly convened meeting held on the 11th day of February, 1997.

Bernice Cull
Chief

[Signature]
Councillor

Councillor

SCHEDULE I
(Section 13)

REQUEST FOR INFORMATION

To:
Address:

RE:

(Property Description)

Pursuant to Section 13 of the Fort McMurray #468 First Nation Band 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

CERTIFIED TRUE COPY
OF THE ORIGINAL

SCHEDULE II
(Sections 24(2), 27, 28, and 38(f))

NOTICE OF ASSESSMENT

To:
Address:

RE:
(Description of Property or taxable interest)

TAKE NOTICE THAT the Assessment Roll has been adopted by Band Council Resolution dated the ____ day of _____, 19__ and that in respect of the above-noted parcel of land or interest in land the following person(s) is/are liable to pay any taxes levied pursuant to the Fort McMurray #468 First Nation Band Property Tax By-law:

Name(s)
Address(es)

The assessed value of the taxable land is:	_____
The assessed value of the improvements is:	_____
The assessed value of the exempt land is:	_____
The assessed value of exempt improvements:	_____
 Total assessed value	 _____
 Total net taxable value	 _____

AND FURTHER TAKE NOTICE THAT you may, within 30 days of the date of mailing of this Assessment Notice, appeal the assessment to the Assessment Review Committee in respect of liability to assessment, assessed value, any alleged 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. The notice of appeal may be mailed to the Assessment Review Committee at:

P.O. Box 6130
Fort McMurray, Alberta
T9H-4J1

DATED the ____ day of _____, 19__.

Tax Administrator

CERTIFIED TRUE COPY
OF THE ORIGINAL

SCHEDULE III
(Section 32)

TAX NOTICE

To:
Address:

RE:

(Description of land or interest in land)

TAKE NOTICE THAT, pursuant to the provisions of the Fort McMurray #468 First Nation Band Property Tax By-law, taxes in the amount of _____ are hereby levied with respect to the above-noted parcel of land or interest therein, and take notice that said taxes are due and payable forthwith, by cheque payable to the Fort McMurray #468 First Nation Band which may be remitted to:

Tax Administrator
P.O. Box 6130
Fort McMurray, Alberta
T9H-4J1

Interest charges of 1% per month, compounded annually, will be levied on taxes not remitted by June 30, 19__.

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 this ____ day of _____, 19__.

Tax Administrator

CERTIFIED TRUE COPY
OF THE ORIGINAL

**SCHEDULE IV
(Section 37)**

APPEAL TO ASSESSMENT REVIEW COMMITTEE

Pursuant to the provisions of the Fort McMurray #468 First Nation Band 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 this _____ day of _____, 19__.

Printed Name of Appellant

Appellant's Signature

Send To: Assessment Review Committee
 P.O. Box 6130
 Fort McMurray, Alberta
 T9H-4J1

CERTIFIED TRUE COPY
OF THE ORIGINAL

**SCHEDULE V
(Paragraph 38(b))**

NOTICE OF HEARING

To:

Address:

RE:

(Description of Property)

TAKE NOTICE THAT the Assessment Review Committee will hear your appeal 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 _____.

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

DATED this _____ day of _____, 19____.

**Chairman,
Assessment Appeal Committee**

**CERTIFIED TRUE COPY
OF THE ORIGINAL**

**SCHEDULE VI
(Section 55(2))**

DEMAND FOR PAYMENT AND NOTICE OF ENFORCEMENT PROCEEDINGS

TO:

ADDRESS:

RE:

(Description of property)

The payment date of June 30, 19___, prescribed by the Notice of Taxes served on you with respect to the above-noted property has now expired. The Fort McMurray #468 First Nation Band **HEREBY DEMANDS IMMEDIATE PAYMENT IN FULL** of the following debt which is due and owing:

Taxes:
Interest:
Other costs:
Total Outstanding Tax Debt:

TAKE NOTICE THAT the failure to pay in full the above-mentioned tax debt within 30 days from the date of this Demand will result in procedures being taken by the Taxation Authority for the enforcement and collection of such debt. Additional costs may accrue to this debt.

The Fort McMurray #468 First Nation Band Property Tax By-law contains detailed procedures allowing for the enforcement and collection of a tax debt which is due and owing. These enforcement and collection procedures may affect your property, including chattels located on this property and may affect the on-going services being provided to your property. The remedies and procedures which may be used by the Tax Administrator are set out in By-law. A copy of the By-law is available for your review from the Tax Administrator upon request.

DATED this _____ day of _____, 19___.

Tax Administrator

CERTIFIED TRUE COPY
OF THE ORIGINAL

**SCHEDULE VII
(Section 57(2))**

NOTICE OF DISTRESS

**TO:
ADDRESS:**

RE:
(Description of Property)

TAKE NOTICE THAT failure to pay the outstanding tax debt due and owing with respect to the above-noted property, being \$____, on or before the expiration of 7 (seven) days after the date of this notice will result in the Tax Administrator, pursuant to section 57(4) of the Fort McMurray #468 First Nation Band Property Tax By-law, seizing by distress the property described as follows:

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

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

AND FURTHER TAKE NOTICE THAT upon the expiration of the seven days set out above, and the failure to pay the outstanding tax debt, the Tax Administrator may authorize that the property be sold by public auction. A copy of the Notice of Sale of Property seized by Distress will be posted on your property located on reserve, be posted in at least three public and conspicuous places in the locality where the property will be sold and will be published for at least 7 (seven) days in a local newspaper of general local circulation before the date of sale.

DATED this _____ day of _____, 19____.

Tax Administrator

**CERTIFIED TRUE COPY
OF THE ORIGINAL**

**SCHEDULE VIII
(Section 58)**

A NOTICE OF SALE OF GOODS SEIZED BY DISTRESS

TAKE NOTICE THAT a sale by public auction for outstanding taxes owed to the ___
___ Fort McMurray #468 First Nation Band will occur on ____, 19__ at ___ o'clock at
___ (Location) on the _____ Reserve.

At the above-noted sale, the following goods, seized by Distress pursuant to sections 57 and 58 of the Fort McMurray #468 First Nation Band Band Property Tax By-law, will be sold, with the proceeds of such sale being used to pay the outstanding tax debt:

GENERAL DESCRIPTION OF THE GOODS

DATED this _____ day of _____, 19__.

Tax Administrator

**CERTIFIED TRUE COPY
OF THE ORIGINAL**

**SCHEDULE IX
(Subsections 59(1) and 59(4))**

**NOTICE OF SALE OF IMPROVEMENTS AND
DISPOSITION OF INTEREST IN THE RESERVE**

TO:

ADDRESS:

RE:

(Description of Property)

(Interest on Reserve)

(Description of Improvements)

TAKE NOTICE THAT failure to pay all outstanding taxes with respect to the above-mentioned property, being \$____, on or before the expiration of 60 (sixty) days after the date of this notice will result in the Tax Administrator for the Fort McMurray #468 First Nation Band holding a sale by public auction (or tender) of the improvements located on the above-mentioned property and a disposition by public auction (or tender) of the above-noted interest on the Reserve. The Sale of Improvements and Disposition of Interest in the Reserve shall be published in the _____ newspaper for 7 (seven) days prior to such sale and disposition, and shall be posted on the above-noted property located on the Reserve.

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

DATED this _____ day of _____, 19____.

Tax Administrator

**CERTIFIED TRUE COPY
OF THE ORIGINAL**

SCHEDULE X

(Subsection 59(8))

**CERTIFICATION OF SALE AND
DISPOSITION OF INTEREST ON RESERVE**

RE:

(Description of Interest on Reserve)

(Description of Improvements)

I, _____, Tax Administrator of the Fort McMurray #468 First Nation Band, hereby certify that resulting from the failure of _____ to pay the outstanding tax debt on the above-mentioned interest on Reserve, that interest has been disposed of by Public Auction (or Tender) and the above-mentioned improvements have been sold by Public Auction or Tender pursuant to Section 59(2) (or 59(3) for Public Tender) of the _____ Fort McMurray #468 First Nation Band Property Tax By-law. The following person(s) shall, pursuant to subsection 59(9) of that By-law, be substituted for the Tax Debtor as the holder/owner of the above-noted interest in the Reserve, including the improvements:

NAME(S) AND ADDRESS OF PURCHASER(S) AT SALE

DATED this _____ day of _____, 19__.

Tax Administrator

**CERTIFIED TRUE COPY
OF THE ORIGINAL**

**SCHEDULE XI
(Section 60(1))**

NOTICE OF CANCELLATION OF INTEREST IN THE RESERVE

TO:

ADDRESS:

RE:

(Description of Property)

(Interest on Reserve)

TAKE NOTICE THAT failure to pay in full the outstanding tax debt of \$ _____ with respect to the above-noted property will result in the cancellation of your interest in such property on the Reserve. The failure to pay such taxes is a breach of a term of the _____ (lease, license or permit) which can result in the cancellation of such interest.

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

DATED this _____ day of _____, 19____.

Tax Administrator

**CERTIFIED TRUE COPY
OF THE ORIGINAL**

**SCHEDULE XII
(Section 60(3))**

CERTIFICATION OF CANCELLATION OF INTEREST IN THE RESERVE

RE: _____
(Description of Property)

(Interest on Reserve)

I, _____, Tax Administrator for the Fort McMurray #468 First Nation Band, hereby certify that the above-mentioned interest on the _____ Reserve has been cancelled or terminated pursuant to Section 60(3) of the Fort McMurray #468 First Nation Band Property Tax By-law as a result of the failure of _____ to pay the outstanding tax debt which was due and payable.

DATED this _____ day of _____, 19__.

Tax Administrator

**CERTIFIED TRUE COPY
OF THE ORIGINAL**

**SCHEDULE XIII
(Section 61(2))**

NOTICE OF FORFEITURE

TO:

ADDRESS:

RE:

(Description of Property)

(Interest in the Reserve)

TAKE NOTICE THAT taxes imposed by the Fort McMurray #468 First Nation Band's Property Tax By-law for the above- noted property in the year(s) __, __, have been outstanding for two (2) years and pursuant to Section 61 of that By-law, the above-noted interest on the Reserve is now subject to forfeiture.

The amount of all taxes which are due and payable to the date of this notice is as follows:

ITEMIZED STATEMENT OF ALL TAXES, INCLUDING INTEREST, PENALTIES, COSTS ETC.

AND FURTHER TAKE NOTICE THAT unless the above-noted outstanding taxes are paid in full on or before the fortieth day after the date of this notice, the interest you hold in this property will be absolutely and unconditionally forfeited to the Fort McMurray #468 First Nation Band. Upon such forfeiture, your interest in the Reserve will vest in the Band clear of all charges except those rights of way, easements or other such third party interests which attach to that Reserve land.

AND FURTHER TAKE NOTICE THAT where any taxes remain unpaid on December 31 of the second year after the calendar year in which they were imposed, the payment of those taxes does not prevent forfeiture unless the payment:

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

DATED this ___ day of _____, 19__.

Tax Administrator

**CERTIFIED TRUE COPY
OF THE ORIGINAL**

SCHEDULE XIV
(Subsection 61(7))

CERTIFICATION OF FORFEITURE

RE: (Description of Property)

(Interest on Reserve)

I, _____, Tax Administrator for the Fort McMurray #468 First Nation Band, hereby certify that resulting from the failure of _____ (Tax Debtor) to pay the outstanding tax debt owing on the above-mentioned interest in the _____ Reserve, such interest has been forfeited to the Fort McMurray #468 First Nation Band pursuant to Section 61 of the _____ Fort McMurray #468 First Nation Band Property Tax By-law.

DATED this _____ day of _____, 19____.

Tax Administrator

**CERTIFIED TRUE COPY
OF THE ORIGINAL**

**SCHEDULE XV
(Section 63)**

NOTICE OF DISCONTINUANCE OF SERVICES

TO:

ADDRESS:

RE:

(Description of Property)

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

LIST SERVICES TO BE DISCONTINUED

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

DATED this ___ day of _____, 19__.

Tax Administrator

**CERTIFIED TRUE COPY
OF THE ORIGINAL**

**SCHEDULE XVI
(Section 71(1)(c))**

NOTICE OF HEARING

**TO:
ADDRESS:**

RE:
(Specify proposed service or local improvement charge)

TAKENOTICE THAT the Band Council shall hold a public meeting at _____ (give location) on the _____ day of _____ 19__, to consider representations from affected ratepayers with respect to the above-noted proposed service/local improvement charge.

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

DATED this _____ day of _____, 19__.

Chief and Council

**CERTIFIED TRUE COPY
OF THE ORIGINAL**

CERTIFIED TRUE COPY OF THE ORIGINAL

Chronological no. - N° consécutif
 468-96-97-GLR-028
 File reference no. - N° de référence du dossier
 4216 - 468
 ecto 4215-4-468

BAND COUNCIL RESOLUTION
 RÉSOLUTION DE CONSEIL DE BANDE

NOTE: The words "from our Band Funds" "capital" or "revenue", whichever is the case, must appear in all resolutions requesting expenditures from Band Funds.
 NOTA: Les mots "des fonds de notre bande" "capital" ou "revenu" selon le cas doivent paraître dans toutes les résolutions portant sur des dépenses à même les fonds des bandes.

The council of the Le conseil de		Fort McMurray No. 468 First Nation		Cash free balance - Solde disponible	
Date of duly convened meeting Date de l'assemblée dument convoquée		1997	Province Alberta	Capital account Compte capital	\$ _____
				Revenue account Compte revenu	\$ _____

DO HEREBY RESOLVE:
 DÉCIDE, PAR LES PRÉSENTES:

03-19-97 REF: 1921

WHEREAS: the Fort McMurray No. 468 First Nation Band has and continues to exercise an inherent Aboriginal right of self-government as recognized and affirmed by Section 35 of the Constitution Act, 1982; and

WHEREAS: pursuant to paragraph 83 (1) (a) of the Indian Act the Council of a band may make By-laws for the purpose of taxation for local purposes of land, or interests in land, in the reserve, including rights to occupy, possess or use land in the reserve; and

WHEREAS: the Council of the Fort McMurray #468 First Nation Band deems it to be expedient and in the best interests of the band to make a By-law for such purposes; and

WHEREAS: the Chief and Council of the Fort McMurray No. 468 First Nation is of the view that the enactment and implementation of this By-law is of benefit to the members of the Band 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.

THEREFORE BE IT RESOLVED THAT: the Chief and Council of the Fort McMurray No. 468 First Nation have met at a duly convened meeting on the Gregoire Lake Reserve on the 11th day of February, 1997, enacts as a By-law the following:

1. This By-law may be cited as the Fort McMurray #468 First Nation Band Property Tax By-Law.
 BY-LAW ATTACHED

Quorum 2

 (Chief - Chef)

 (Councillor - Conseiller)

 (Councillor - Conseiller)

 (Councillor - Conseiller)

 (Councillor - Conseiller)

 (Councillor - Conseiller)

 (Councillor - Conseiller)

FOR DEPARTMENTAL USE ONLY - RÉSERVÉ AU MINISTÈRE					
Expenditure - Dépenses	Authority (Indian Act Section Autorité (Article de la Loi sur les Indiens)	Source of funds Source des fonds <input type="checkbox"/> Capital <input type="checkbox"/> Revenue Revenu	Expenditure - Dépenses	Authority (Indian Act Section Autorité (Article de la Loi sur les Indiens)	Source of funds Source des fonds <input type="checkbox"/> Capital <input type="checkbox"/> Revenue Revenu
Recommending officer - Recommandé par			Recommending officer - Recommandé par		
Signature		Date	Signature		Date
Approving officer - Approuvé par			Approving officer - Approuvé par		
Signature		Date	Signature		Date