

Indian Affairs

Affaires indiennes

SEP - 7 1977

Your file / Votre référence

Our file / Notre référence 772/3-10(LG12)

On behalf of the Minister of Indian Affairs and Northern Development I HEREBY declare the following by-law made by the Council of the Sarcee Band of Indians in the Province of Alberta at a meeting held on June 10, 1977, to be approved pursuant to section 83 of the Indian Act.

By-law No. 2 - being a by-law to provide for assessment and taxation on the Sarcee Reserve.

Dated at Ottawa, Ontario this 7<sup>th</sup> day of September, 1977.

ORIGINAL STORED BY  
R. D. BROWN

P.C. MacTie,  
Assistant Deputy Minister  
(Indian and Eskimo Affairs).

THE SARCEE BAND OF INDIANS

BY-LAW NUMBER 2

Being a By-Law of the Sarcee Band of  
Indians to provide for assessment and  
taxation on the Sarcee Reserve

WHEREAS the members of the Sarcee Band of the Sarcee Indian Reserve Number 145 in the Province of Alberta are in possession of and in control of lands in the Reserve;

AND WHEREAS the provisions of Sub-section (1) of Section 28 of The Indian Act, Revised Statutes of Canada, 1970, Chapter I-6, and Amendments thereto, restricting a Band or member to enter into a deed, lease, contract, instrument document or agreement with a person other than a member to exercise any rights on a reserve has been declared not applicable by the Governor in Council;

AND WHEREAS the Governor in Council pursuant to Section 83 of The Indian Act has by Order in Council directed that the Sarcee Band has reached an advanced stage of development;

AND WHEREAS the Council of the Sarcee Band with the approval of the Minister of Indian Affairs and Northern Development desires to make by-laws for the purposes contained in Clauses (a), (e) and (g) of Section 83 of The Indian Act;

NOW THEREFORE THE Council of the Sarcee Band of Indians enacts as a by-law thereon as follows:

1. This By-law may be cited as the "Sarcee Indian Reserve Property Taxation By-law";
2. In this By-law,
  - (1) "Appeal Board" means The Sarcee Assessment Appeal Board appointed by The Sarcee Band Council.
  - (2) "Assessor" means a person appointed by the Council of the Band to make an assessment.

- (3) "band" means a body of Indians
- i. for whose use and benefit in common, lands, the legal title to which is vested in Her Majesty, having been set apart before or after the coming into force of The Indian Act of Canada
  - ii. for whose use and benefit in common, moneys are held by Her Majesty, or
  - iii. declared by the Governor in Council to be a Band for the purposes of The Indian Act of Canada
- and shall be the Sarcee Band unless otherwise designated in this By-law.
- (4) "business" includes business, trade, profession, industry, occupation, employment or calling and the providing of goods and services.
- (5) "Council of the Band" means the Council of the Sarcee Band consisting of a Chief and his Councillors as established pursuant to The Indian Act of Canada, or where not established by that Act then chosen according to the custom of the Band.
- (6) "Department" means the Department of Indian Affairs and Northern Development of the Government of Canada.
- (7) "depreciation" means a loss in value attributable to any cause.
- (8) "fair actual value" means the fair actual value as determined in accordance with this By-law.
- (9) "farm buildings" means the residence and other farm improvements used in connection with the raising or production of crops, livestock or poultry, or in connection with fur production and beekeeping and situated on the land
- i. used in connection with the raising or production of crops, livestock or poultry or in connection with fur production or beekeeping, and
  - ii. consisting of one or more adjacent parcels operated as a unit.

- (10) "improvement means
- i. a building or structure erected or placed upon, in, over or under land whether or not it is so affixed as to become transferred without special mention by a transfer of interest of the land,
  - ii. anything affixed to or integrated in a building or structure affixed to the land that would without special mention be transferred by a transfer of interest in the land, and
  - iii. machinery, equipment, appliances, working tanks and other things including the supporting foundations and footings that form an integral part of an operational unit designed for or used in
    - (a) processing or manufacturing, or
    - (b) the production of natural resources or the transmission of natural resources by pipeline.whether or not the machinery, equipment, appliances, working tanks or other things are so affixed as to become transferred without special mention by a transfer of the interest in the land.
- (11) "Indian" means a person who pursuant to The Indian Act of Canada is registered as an Indian or is entitled to be registered as an Indian.
- (12) "Judge" means a Judge of the Supreme Court of Alberta or a Judge of the District Court in the Judicial District within which the Sarcee Reserve is situated.
- (13) "member of the Band" means a person whose name appears on the Band list or is entitled to have his name appear on the Band list.
- (14) "land" means physical land situated on the Sarcee Reserve and includes tenements, hereditaments, or any estate or interest therein and, without restricting the generality of the foregoing, includes timber but does not include minerals.

- (15) "Minister" means the Minister of the Department of Indian Affairs and Northern Development of the Government of Canada.
  
- (16) "mobile home" means
  - i. any vacation trailer or house trailer, or
  - ii. any structure whether ordinarily equipped with wheels or not that is constructed or manufactured to be moved from one point to another by being towed or carried and to provide living accommodation for one or more persons.
  
- (17) "occupier" or "occupant" of lands in the Reserve shall be deemed to include persons described in subsection (2) of section 3.
  
- (18) "parcel" means
  - i. a quarter section of land according to the system of surveys under The Alberta Surveys Act or any lesser area, the description of which has been approved by the proper Land Titles Office, or
  - ii. any unsubdivided block or any lot or any part of such block in any area of land of which a plan of subdivision is registered in a Land Titles Office, or
  - iii. where there is no such plan of subdivision a quarter section of land according to the system of surveys under The Alberta Surveys Act of any other area, the description of which has been approved by the proper Land Titles Office, or
  - iv. in any case where a building has been erected on one or more lots or parts thereof, all such lots or parts, or
  - v. all the land forming part of any railway, irrigation or drainage right-of-way.
  
- (19) "prescribed" means prescribed by a majority of the Council of the Band.

- (20) "pipeline" means any pipe designed for or used in the conveyance or transmission of any substance.
- (21) "public utility" means any municipal revenue, earning, work or utility, and includes any
- i. telephone system,
  - ii. waterwork system,
  - iii. busline or other transportation system,
  - iv. irrigation system,
  - v. systems for the distribution of gas, whether natural or artificial,
  - vi. electrical generating plants, artificial light or electric power systems,
  - vii. heating systems, and
  - viii. sewers

and that service or commodity supplied by the public utility.

- (22) "Reserve" unless otherwise specified, means the Sarcee Indian Reserve Number 145 in the Province of Alberta.
- (23) "special franchise" means every right, authority or permission, whether exclusive or otherwise, to construct, maintain or operate, within the Reserve, in, under, above or on or through or across any highway, road, street, lane, public place or public water within the Reserve, any poles, wires, pipes, tracks, conduits, buildings, purpose of bridges, railways, buslines or other transportation systems or for the purpose of conducting steam, heat, water, natural gas or electricity or any property, substance or product capable of being transported, transmitted or conveyed for the supply of water, heat, light, power, transportation, telegraphic, telephonic, or other services.
- (24) "Municipal Service" means and includes all those community services and programs which a municipality within the province is authorized to perform or administrate under the appropriate statutes to the extent that the same are not inconsistent with the authorities prescribed under The Indian Act.

LIABILITY TO ASSESSMENT AND TAXATION

3. (1) Except as provided by this By-law or by the Indian Act of Canada,

All interests in land in the Reserve of persons lawfully in possession thereof whether by lease, license, permit, certificate or possession, certificate of occupation granted by the Superintendent of the Sarcee Indian District, the Minister or the Band, or of persons in lawful possession thereof in any other manner, are subject to assessment, taxation or licensing by the Band.

- (2) (a) In the case of interests in land or persons conducting a business wholly or partly within the Reserve that is exempt from taxation under this By-law, the interests of a person who is

- i. an assignee of a lease, license or right of possession or interest in land in any manner whatever or of a business, or
- ii. an occupant of land or part thereof in any manner whatever

may be liable to assessment and taxation by the Band upon the Council of the Band passing a By-law to that effect and thereupon the interests of that person in the property shall be assessed in the same manner as if he were in lawful possession of the property unless that person himself is exempt from taxation.

- (b) Unless the Council of the Band otherwise directs by By-law, the interests of a farmer in possession of farm land for the main purpose of farming, or a person grazing cattle or livestock in possession of grazing land for the main purpose of grazing cattle or livestock, shall be exempt from assessment or taxation.

- (3) Where, by or under any law in force in the Province of Alberta or by virtue of this By-law, any land or improvement is wholly or partly exempt from assessment or taxation, or both, while, or if, it

- (a) is used for, or
- (b) is chiefly or mainly used for, or
- (c) is required and used for

a specified purpose, then, notwithstanding any such law, the land or improvement is subject to assessment to the extent that the use thereof does not come within the exemption and any taxes levied in such case are due and payable and recoverable in respect of and against the entire property affected by the exemption as if no exemption existed.

- (4) Where, by or under any law in force in the Province or any provision of this By-law part of a parcel or part of an improvement is exempt from assessment or taxation, or both, then
- (a) that part of a parcel or improvement which is not so exempt shall, for the purposes of assessment and the levying of taxes, be deemed to be an entire parcel or improvement, as the case may be, and
  - (b) any taxes levied in such a case are due, payable and recoverable in respect of and against the entire property affected by the exemption as if no exemption existed.
- (5) The Council of the Band may make regulations prescribing rules and procedures
- (a) for establishing the extent to which any property is or is not subject to assessment,
  - (b) for establishing or selecting the parts of any property that are and are not subject to assessment, and
  - (c) concerning any other matter that it considers necessary for carrying out the intents and purposes of this section.
- (6) The Council of the Band shall pass Resolutions in accordance with the procedure prescribed by Sections 80 to 85 of The Indian Act of Canada.

PART I - ASSESSMENT

4. (1) Every year, the Band shall prepare an assessment roll setting forth the assessed value of all assessable property within the Reserve as established by the assessor in accordance with this By-law.

- (2) The assessment roll may consist of pages held together in book form or cards held in a suitable filing device.
  
5. The assessor shall assess all land, improvements, and franchises that are liable to assessment
  - (a) under the By-law, or
  - (b) under a regulation passed on the authority of this By-law, and shall perform such other duties as may be delegated to him by the Council of the Band.
  
6.
  - (1) The Council of the Band may make regulations prescribing
    - (a) standards and methods of assessment,
    - (b) levels of value to be used in determining what constitutes fair actual value for the purposes of assessment, and
    - (c) rules and forms for the use and guidance of assessors in making assessments in the Reserve, and shall assess in accordance with any rules made in relation thereto.
  - (2) Where standards and methods of assessment have not been prescribed in respect of an improvement, the assessor shall determine its fair actual value in a manner that is fair and equitable with the level of value prescribed for use in determining the fair actual value of other improvements.
  - (3) Where standards and methods of assessment have not been prescribed in respect of any kind of interests in land, the assessor shall assess at fair actual value in a manner that is fair and equitable with the assessment of buildings other than those of a residential nature.
  
7.
  - (1) Section 5 does not apply to the roadway and the superstructure of the roadway of a railway company that are assessable under Part IV of this By-law.

- (2) The following is assessable in accordance with section 6:
  - (a) the interests in land of a railway company,
  - (b) all improvements on land of a railway company,
  - (c) all improvements of a railway company on the roadway.
- (3) In this section "roadway" and "superstructure" have the meanings assigned to them by PartIV of this By-law.

LAND

8. (1) Land shall be assessed at its fair actual value exclusive of any improvements thereon.
- (2) In determining the fair actual value of any land for assessment purposes, no regard shall be had nor consideration given to the price at which any land or lands owned by the Reserve has or have been sold or offered for sale by the Reserve to any person.
- (3) In determining the value of land an assessor shall have regard to
  - (a) any advantages or disadvantages of location,
  - (b) the quality of the soil,
  - (c) any profitable use that may reasonably be made of the land,
  - (d) the benefit to the land or an irrigation, or drainage project, and
  - (e) such other considerations as the Council of the Band may from time to time specify.
- (4) Where a parcel of land used at the date of assessment for agricultural or residential purposes, is prescribed for some use other than its actual use, the assessor shall assess the parcel of land
  - (a) according to the prescribed agricultural rates if sufficient income to provide a livelihood is derived from the raising or production thereon of crops, livestock or poultry or from fur production or beekeeping thereon, or

- (b) according to its residential use if occupied by the occupant or assignee or his spouse or dependants as a place of residence and where clause (a) does not apply.
- (5) Where no actual use is being made of the land, the assessor shall assess the land in accordance with subsection (3).
- 9. (1) Where land that is not being used for commercial, industrial or residential purposes is subdivided, the Council of the Band
  - (a) if it is satisfied that the land is being held for development for commercial, industrial or residential purposes, and
  - (b) if the land is serviced by the occupant or is to be serviced by the occupant on the requirement of the Reserve,may, upon the application of the occupant of the land, pass a regulation in the form of a Resolution pursuant to this section in respect of the land.
- (2) Notwithstanding anything in this or any other By-law, the regulation shall prescribe that 20 percent of the fair actual value of each lot in the subdivision, exclusive of improvements thereon, shall be used as the assessment of such lot
  - (a) for the period prescribed by the regulation, not exceeding five years from the date of the application, or
  - (b) until the construction or erection of an improvement is commenced on such lot, or
  - (c) until a change in ownership of such lot occurs, whichever first occurs,
- (3) A regulation passed pursuant to this section may be renewed at the discretion of the Council of the Band.
- (4) A regulation passed pursuant to this section comes into force on the first day of January of the year following the passage of the regulation.

10. (1) An improvement or any class thereof on assessable land shall be assessed to the occupant of the land apart from the land on which the improvement is situated at the prescribed percentage of its fair actual value.
  - (2) An improvement or any class thereof on non-assessable land shall be assessed at the prescribed percentage of its fair actual value to the person who has
    - (a) the right or title to the improvement, or
    - (b) the exclusive use of the improvement,other than the person who occupies or uses the improvement in an official capacity for the Band.
  - (3) For the purposes of this section the Council of the Band
    - (a) may prescribe a percentage rate applicable to the fair actual value of all improvements, or
    - (b) may classify improvements and prescribe different percentage rates applicable to the fair actual value of the improvements in the different classes.
11. In determining the value of an improvement for assessment purposes, the cost thereof is only one of the matters which shall be considered, and if it is found that an improvement, either
  - (a) because of its condition as to repair or of its inappropriateness to its location, or
  - (b) because of any other circumstances affecting its value,increases the value of the property which it forms part of by less than the cost of the improvement or the cost of replacing it, that less sum shall be the amount of the value of the improvement for assessment purposes.
12. Notwithstanding section 10, where a new improvement
  - (a) intended to be used for manufacturing or processing purposes, or
  - (b) intended to be used in connection with a manufacturing or processing operation for the storage of the materials manufactured or processed,

is not completed or in operation before the 31st day of October in any year, the improvement is exempt from assessment in that year.

13. (1) In assessing land having improvements thereon, the assessed value of the land and of the improvements shall be ascertained separately and shall be set down separately in the assessment roll, either in the same or separate columns, and the total of the separate items on each parcel shall be the assessment of the property.
  - (2) The Council of the Band on the recommendation of the assessor may prescribe at any time
    - (a) that an assessment of all parcels of land within all or any part of a Reserve be made separate and apart from the improvements that may be situated thereon and at a different time from the assessment of the improvements, and
    - (b) that an assessment of improvements on all or any lands within a Reserve be made separate and apart from the lands on which they are situated and at a different time from the assessment of the lands.
  - (3) The court of revision in the case of appeals from any assessment made pursuant to subsection (2) may sit at different times from those fixed for the hearing of appeals from the general assessment and the two assessments may be treated as separate and distinct.
  - (4) In all other respects the inspection of the assessment roll, the giving of notice of appeal, the procedure for and at appeals and for the preparation of a tax roll based thereon and the collection of taxes shall be the same as are provided for the general assessment.
14. (1) The Council of the Band, by Resolution may provide that the assessment of single family dwellings shall be made at such percentage of the fair value thereof as may be deemed fit by the Council of the Band for the purpose of this section.
  - (2) A Resolution under subsection (1) does not apply to a single family dwelling that comes within the provisions of section 31 (1).
  - (3) For the purpose of this section "single family dwelling" includes any other buildings located on the parcel and which are ancillary to the use of the dwelling.

15. Notwithstanding any other provision to the contrary a pipeline liable to assessment under this By-law shall be assessed as an improvement apart from the land on which it is situated to the owner of the pipeline at such percentage of its fair actual value as may be prescribed by the Council of the Band.
  
16. (1) In addition to any assessment or interest in land, improvements, pipelines or works and transmission lines assessable under this regulation, the holder of a special franchise is liable to assessment in respect of the franchise.
  - (2) A special franchise shall be assessed at such percentage of the fair actual value of the machinery, equipment and apparatus used in the exercise of the franchise and not otherwise assessed, as may be prescribed by the Council of the Band.
  - (3) A special franchise shall be reassessed not later than October 31st in each year and accrued depreciation to the date of assessment shall be allowed on the machinery, equipment and apparatus mentioned in subsection (2).
  - (4) This section shall not be construed so as to abrogate the conditions of any subsisting special franchise agreement.
  - (5) The Council of the Band may enter into an agreement with the holder of a special franchise whereby the Reserve accepts payment, of an amount equal to a fixed percentage of the gross revenue of the special franchise, from the holder in lieu of taxing the special franchise, lands, improvements, pipelines, works and transmission lines, machinery, equipment and apparatus belonging to and used by the special franchise holder in the exercise of the franchise.
  
17. (1) Where, by virtue of a lease, license, permit or otherwise, from the Crown or occupant of a parcel of land, a person is in occupation of a part of the surface of that land for the purpose of
  - (a) working any mines or minerals, in, or under that land or in or under land in the vicinity thereof, or
  - (b) drilling for oil, salt or natural gas, or

(c) operating any well for oil, salt or natural gas, the improvements on the land and used or intended to be used or capable of being used for the purposes for which the surface of the land is in part occupied

(d) shall be assessed together with the land forming the site of the improvements to the person so in occupation of part of the surface of the land, if the lease, license, permit or otherwise is held of the Crown, or

(e) if the lease, license, permit or otherwise is not held of the Crown, shall be assessed, apart from the parcel of land, to the person so in occupation of part of the surface of the land.

(2) Subsection (1) does not apply to improvements that are assessable under Part V of this By-law.

18. (1) Where improvements are erected or placed upon land that forms part of the station grounds or right of way of a railway company, if the land upon which the improvements are situated is sub-leased from the railway company, the improvements, together with the land forming the site thereof and occupied therewith, shall be assessed to the lessee as if he were the occupant of the land.
- (2) Where any land that forms part of the station grounds or right of way of a railway company is held under a sub-lease from the railway company and does not form the site of an improvement, the land shall be assessed to the lessee as if he were the occupant thereof.
- (3) Every lessee referred to in subsection (1) or (2) shall, whether his name appears upon the assessment roll or not, pay taxes upon the assessed value of the lands mentioned in subsection (2) or (1) and the improvements in subsection (1), at the rates lawfully imposed thereon, irrespective of the extent or nature of his interest therein.
19. Where a spur track or railway siding or a part thereof is situated upon land that is not occupied by the proprietor of the track or siding, the track or siding shall be assessed as an improvement to the proprietor of the track or siding.
20. Where any interest in any land held under lease, license, permit or otherwise, from the Crown is assigned,

- (a) if the interest of the lessee in the land was exempt from assessment and taxation pursuant to this By-law,
- (b) if the Crown, from the revenue received from the lease, was making payment in lieu of taxes to the Reserve in which the land is situated, and
- (c) if the Reserve will receive no payment from the Crown in lieu of taxes for the year in which the interest in the land is sold

then notwithstanding anything in this or any other By-law, the Band may, in the year in which the land is sold,

- (d) assess the land in the name of the assignee,
  - (e) enter the assessment in the assessment roll,
  - (f) mail an assessment slip to the assignee, and
  - (g) levy the full tax for the year on the land,
- unless the assignee is himself exempt from taxation.

21. Where any land is held under a grazing permit from the Crown then, notwithstanding anything in this or any other By-law, the Band may, in the year for which the permit is issued,

- (a) assess the interest of the permittee in the land as if he were the occupant thereof,
- (b) enter the assessment upon the assessment roll,
- (c) mail an assessment slip to the permittee, and
- (d) levy the full tax for the year on the assessment, unless the permittee is himself exempt from taxation.

22. (1) The following property is exempt from assessment except where otherwise directed by a Resolution of the Council of the Band, namely:

1. all personal property except personal property that is expressly declared by this By-law to be assessable;
2. land and improvements owned by the Reserve;
3. school buildings and lands owned and occupied by a school district or school division solely for the purpose of a school;
4. all dormitories, offices, garages, workshops and warehouses, owned and occupied by a school district or school division, and all buildings, other than school buildings, if used or intended to be used solely for the purpose of a school and the land necessary as the site for any such buildings;
5. land held by or for the use of any religious body and on which is situated a building chiefly used for divine service, public worship or religious education, if
  - (i) when situated in a city, new town, village or summer village, the land does not exceed one-half acre, and
  - (ii) when situated in any other part of the Reserve, the land does not exceed four acres,  
  
or such greater area as may be exempted by regulation;
6. a building or any part thereof which is chiefly used for divine service, public worship or religious education, but exclusive of any part of the building which is chiefly used for other purposes;
7. land in use as a cemetery and not exceeding 25 acres in extent, together with any building or structure on the land and used for burial purposes but exclusive of any other building or structure on the land;
8. two-thirds of the value of the improvements as determined for assessment purposes of any seed cleaning plant constructed under an agreement authorized by section 10 of The Agricultural Service Board Act of Alberta;

9. land owned and used in connection with and for the purposes of a hospital receiving aid from the Province of Alberta or Dominion of Canada under any Act and on which is situated a building used as a hospital or in connection therewith, if
  - (i) when situated in a city, town, new town, village or summer village, the land does not exceed four acres, and
  - (ii) when situated in any other part of the Reserve the land does not exceed 25 acres, or such greater area as may be exempted by regulation;
10. a building mentioned in clause 9 while owned and used as a hospital or in connection therewith, including a nurses' residence, but not including a dwelling;
11. all minerals;
12. every right, title or interest of the Government of Canada in any property;
13. improvements or parts of an improvement constructed in conformity with standards recommended by the Government of Canada to provide protection from fallout to the extent of \$100 of assessed value for each occupant according to designed capacity;
14. all income;
15. all property that has been exempted from assessment and taxation, in whole or in part, by a specific agreement entered into by the Council of the Band prior to the coming into force of this By-law, but only during the life of the agreement and only to the extent of the exemption granted in the agreement;
16. property specially exempted by law;
17. lands held under a forest management agreement or a forest management lease from the Government of Canada and the Crown timber thereon;
18. any land or improvement

- i. used exclusively for the control or abatement of water, soil or air pollution, or
  - ii. used primarily for the control or abatement of water, soil or air pollution to the extent of its use for pollution control,
- (2) Notwithstanding the exemptions enumerated in subsection (1), all lands, including land otherwise exempt in the Reserve, are liable to assessment and taxation for local improvements and for frontage tax.
- 23.(1) The following property is exempt from assessment unless the Council of the Band, by Resolution, authorizes an assessment to be made with respect to any or all of the undermentioned properties:
1. land held by and for the use of any agricultural society organized or formed under The Agricultural Societies Act of Alberta together with any improvements thereon and so held and used;
  2. land not exceeding five acres in extent and
    - (i) forming the site of any improvements used chiefly for community purposes, or
    - (ii) used solely for community games, sports, athletics or recreation,together with the improvements thereon that are used for any of the purposes specified in sub-clause (i) or (ii),
  3. land occupied by Ducks Unlimited (Canada) by lease or license from the Crown together with any improvements thereon used in connection therewith;
  4. notwithstanding section 87 of The Libraries Act of Alberta, land and improvements vested in any library board established under that Act and that are used mainly for the purposes of a library;
  5. land and improvements occupied by a foundation established under The Homes for the Aged Act of Alberta while used exclusively for the purposes set forth in the Act;

6. land on which is situated a contract nursing home administered under The Nursing Homes Act of Alberta, together with the improvements thereon while used for the purposes set forth in that Act;
7. land not exceeding 20 acres in extent, or such greater acreage as may be authorized by a regulation of the Council of the Band, together with improvements thereon occupied or held under lease from the Reserve or the Crown as a summer camp;
8. land together with improvements thereon occupied or held under lease by the Canadian Youth Hostel Association and not being operated for profit or gain while used exclusively for the purposes of the Association;
9. the property occupied by any children's aid society incorporated under The Child Welfare Act of Alberta 1966, or any former Act, or approved by the Lieutenant Governor in Council of Alberta for the purpose of such an Act if used exclusively for the purpose of and in connection with the society.
10. land together with improvements thereon occupied or held under lease from the Crown by a branch of local unit of the Royal Canadian Legion, the Army and Navy Veterans' Association, and any other organization of ex-service-men from time to time approved by the Minister,
  - (i) if and so long as the property is used chiefly for the purposes of the branch or local unit, and
  - (ii) so long as the property is not licensed pursuant to The Liquor Licensing Act of Alberta;
- (2) A property assessed in accordance with a regulation passed pursuant to this section shall be liable to the levy of a tax for all purposes referred to in section 72.
- (3) Notwithstanding the exemptions enumerated in subsection (1) all lands, including land otherwise exempt in the Reserve, are liable to assessment and taxation for local improvements and for frontage tax.

#### DUTIES OF ASSESSOR

24. (1) In each year the assessor shall, not later than the 31st day of December in each year, assess for taxation purposes in the next following year all assessable property in the Reserve, except that the assessor may,

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not later than the 31st day of October in the year 1975 assess for taxation purposes for that taxation year all assessable property on the Reserve.

- (2) The Council of the Band may divide the Reserve into assessment districts and may appoint one or more assistant assessors to aid the assessor in the work of assessment.
25. (1) Notwithstanding the previous section, the Council of the Band may by resolution passed not later than the 31st day of August authorize the assessor to use the assessed value of any property as shown on the assessment roll of the current year as the assessed value of that property for the next following year.
- (2) The Council of the Band shall not pass a resolution pursuant to subsection (1) in more than seven consecutive years.
- (3) Notwithstanding subsection (2), the Minister may, by order, authorize the Council of the Band to pass a resolution under subsection (1) in more than seven consecutive years.
26. (1) AT any time he considers it to be in the public interest, the Minister may order a general assessment to be made in the Reserve.
- (2) Where a general assessment is ordered pursuant to subsection (1), the assessor shall as directed by the order assess all assessable property in the Reserve.
27. The assessor shall make his assessment by adopting those assessed values authorized by this By-law or the regulations thereunder and by assessing not later than the 31st day of December, all assessable property for which a value has not been authorized by this By-law.
28. Notwithstanding section 27, the assessor shall re-assess not later than the 31st day of December in each year,
- (a) all assessable machinery, equipment, appliances and other things described in section 2, clause 10, sub-clause (iii) and shall allow accrued depreciation to the date of the re-assessment thereon,

- (b) all other assessable property the value of which is decreased by the destruction of an improvement thereon or by some cause other than fair wear and tear, and
  - (c) all other assessable property the value of which is increased by the erection, completion or repair of an improvement thereon or by some other cause.
- (2) The assessor shall write the word "non-assessable" opposite the description of any property that has ceased to be assessable.
29. The Regulations made by the Minister of Municipal Affairs for the Province of Alberta by virtue of the provisions contained in Section 6(a) of The Municipal Taxation Act of Alberta prescribing:
- (a) standards and methods of assessment,
  - (b) levels of value to be used in determining what constitutes their actual value for the purpose of assessment, and
  - (c) rules and forms,
- for the use and guidance of assessors in making assessments in municipalities shall apply mutatis mutandis to this By-law.
30. (1) Immediately after the completion of the assessment or the date prescribed in an order made under section 26, the assessor shall, in the prescribed form, provide a return or returns of the assessment made by him.
- (2) the assessor shall make and attach to each return made under subsection (1) a statutory declaration in the prescribed form.
31. (1) Upon receipt of any return made by the assessor pursuant to section 29, the Council of the Band or its appointee, shall prepare an assessment roll not later than the 1st day of February in the year following the year in which the assessment has been made.
- (2) The Council of the Band or its appointee shall enter upon the assessment roll in so far as his information then permits:

- (a) a brief description of each parcel of land that is liable to assessment and, unless it is a full quarter section or is described according to a plan of subdivision registered in a land titles office the number of acres the parcel contains;
- (b) the name and post office address of the owner of each parcel liable to assessment;
- (c) the name and post office address of any assignee entitled to possession of a parcel liable to assessment;
- (d) the name and post office address of the occupant or each improvement liable to assessment to the occupant;
- (e) the name and post office address of the assignee of each improvement liable to assessment to the assignee;
- (f) the name and post office address of every lessee or licensee of land that by this By-law is assessed to the lessee or licensee as if he were the occupant thereof;
- (g) the name and post office address of every lessee, licensee or permittee of an improvement that by this By-law is assessed to the lessee, licensee or permittee as if he were the occupant thereof;
- (h) the name and post office address of the holder of each special franchise liable to assessment;
- (i) the assessed value of every assessable parcel of land separate from the assessment or valuation as the case may be, of any improvements thereon;
- (j) the assessed value of every assessable improvement separate from the assessment or valuation, as the case may be, of the land of which it is a part;
- (k) the assessed value of each special franchise;
- (l) the name and the post office address of every lessee or permittee of an improvement that by this By-law is assessed for his interest in the land as if he were the occupant thereof;

- (m) the name and the post office address of every lessee or permittee of an improvement that by this By-law is assessed for his interest in the land as if he were the occupant thereof;
  - (n) The assessed value of every assessable interest in land or improvements.
- (3) The Council of the Band or its appointee shall enter upon the assessment roll the name and post office address of every occupant by whom or on whose behalf an agreement for the consolidation of arrears of taxes authorized by any by-law has been entered into in respect of a parcel finally acquired by the Reserve under any by-law providing for the recovery of taxes.
  - (4) The Council of the Band or its appointee shall enter on the assessment roll in a separate part, the name of the occupant, a brief description of each parcel, the value of the land and improvements exempt from assessment.
  - (5) In the case of property that is situated both within the boundaries of a public school district and the boundaries of a separate school district, the Council of the Band or its appointee shall make the proper entry on the roll as to whether the taxpayer is a public school supporter or a separate school supporter having regard for the provisions of The School Act of Alberta.
  - (6) Where the assessor includes assessments of property other than property hereinbefore mentioned in this section, the Council of the Band or its appointee shall include in the assessment roll, in a separate part thereof, the name and post office address of every person who is assessed in respect of that property and particulars of the property assessed and the assessed value thereof.
  - (7) If any person is assessed as the occupant of assessable property and he is not in fact the occupant thereof, the taxes levied against the property are nevertheless a valid charge against the property.
32. (1) Notwithstanding section 31 where in any year not later than November 15, the occupant of a single family dwelling certifies to the Council of the Band, in prescribed form, that

- (a) the dwelling has been used and will continue to be used exclusively for holiday or recreational purposes by the occupant or his family in that year.
- (b) the dwelling has not been occupied and will not be lived in by the occupant or his family for more than 120 days in that year, and
- (c) the occupant has not received and will not be in receipt of revenue by way of rental for the use of the dwelling during that year,

the Council of the Band or its appointee shall enter upon the assessment roll for the following year

- (d) the total assessed value of land and improvements as returned by the assessor pursuant to section 30 for the purpose of any levy required to meet expenditures referred to in section 71, and
  - (e) the total assessed value of land plus one-third of the assessed value of the dwelling and other buildings ancillary thereto as returned by the assessor pursuant to section 30 referred to in in section 71.
- (2) In this section,
- (a) "occupant" means a person (other than a corporation) whose name appears on the assessment roll, and includes an assignee of any interest in land.
  - (b) "single family dwelling" includes any other building located on the parcel and which is ancillary to the use of the dwelling.

33. The failure to enter upon an assessment roll any of the particulars required by subsection (2) of section 31

- (a) does not invalidate the assessment of any property, and
- (b) where a correct description and the assessed value of the property appear on the roll, does not affect the liability of any person to pay taxes in respect of that property.

34. (1) Subject to the other provisions of this section, upon preparation of the assessment roll pursuant to section 31 and not later than the fifteenth day of February mentioned therein, the Council of the Band or its appointee shall mail an assessment slip in the prescribed form to every person whose name appears on the assessment roll.
- (2) No assessment slip respecting land or improvements need be sent to any person whose name appears on the assessment roll of the previous year in respect thereof unless the assessment of the current year differs from the assessment of the previous year.
- (3) Notwithstanding subsection (2), an assessment slip shall be sent to any assignee of an interest in land or improvements if before the 15th day of February a notice is received in writing by the Council of the Band or its appointee, showing the assignee's interest in the land or improvements and giving his name and postal address and requesting that notices of assessment be sent to him.
- (4) When the whole or any part of the assessment roll of the previous year has been adopted as provided for by sections 25, the persons assessed in respect of the property assessment so adopted and whose assessments have not been changed shall be deemed to have received notice of their assessments by the publication of the newspaper notice provided for by Section 36.
35. (1) The Council of the Band or its appointee, shall cause to be made on the assessment roll an entry showing the date of mailing of each slip and the entry shall be initialled, or stamped with a symbol representing his initials, by the Council of the Band or its appointee,
- (2) The entry of the date of the mailing of the assessment slip and the entry of the initials or symbols representing the initials of the person making the entry is prima facie proof of the mailing of the assessment slip upon the date entered without proof of the authority of the person making the entry to make it or of that person's initials or of the symbol representing that person's initials and the absence of any date and initials or symbols representing the initials is prima facie proof that the assessment slip has not been mailed.

- (3) Where the post office address of a person whose name appears on the roll is not entered on the roll, an assessment slip shall be completed and retained in the office of the Council of the Band or its appointee, and in that case the absence of a date and initials or symbol representing the initials is prima facie proof that the post office address of the person named on the roll is unknown.
- 36 (1) Upon preparation of the assessment roll pursuant to section 31 and not later than the first day of February next following, the Council of the Band or its appointee, shall cause to be published in one issue of a newspaper having general circulation in the Reserve, a notice in the prescribed form that the assessment roll has been prepared.
- (2) At the option of the Council of the Band or its appointee, the notice required under subsection (1) may be given by mailing a copy to every person whose name appears on the assessment roll and by posting a copy in at least five conspicuous places in the Reserve.
37. A person who appears on the assessment roll may, under the supervision of the Council of the Band or its appointee, and during the office hours of the Council of the Band or its appointee, inspect the assessment roll of the Reserve during such times as are mentioned in his assessment slip or in the notice published in accordance with section 36.

#### COMPLAINTS AND APPEALS

38. (1) Annually there shall sit in the Reserve a court of revision as hereinafter provided and the court of revision so sitting shall hear and deal with such complaints against assessment as have been received by the Council of the Band or its appointee as provided by this Act.
- (2) The Council of the Band, by Resolution may establish a court of revision consisting of not more than five members and any employee or Reserve resident may be appointed thereto, at least two of whom shall be members of the Band.

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

the Resolution shall prescribe the method by which any vacancy in the chairmanship will be filled.

- (13) Where the Council of the Band has not appointed a chairman as provided by subsection (12) the members of the court of revision shall choose and appoint from among their members a chairman and shall from time to time, as occasion demands, appoint a member to fill any vacancy in the chairmanship.
39. (1) The Council of the Band by resolution, shall provide for the calling of sittings of the court of revision for the purpose of hearing complaints.
- (2) Where there are separate assessment rolls respecting land or improvements or business assessment, the Council of the Band may provide different times for the sittings of the court of revision with respect to hearing complaints in connection with any one or all of the rolls.
  - (3) In providing for sittings of the court of revision the date or dates set shall in every case allow the giving of the 10 days' notice of the sitting as provided in section 41.
40. (1) A person whose name appears on the assessment roll may complain to the court of revision in respect of
- (a) an error or omission alleged in respect of the assessment of any property, or
  - (b) an assessment alleged to be too high or too low, or
  - (c) a property in any way wrongly assessed, or
  - (d) the name of a person alleged to be wrongfully entered upon or omitted from the assessment roll, or
  - (e) any person who should be assessed as a public school supporter has been assessed as a separate school supporter or vice versa.

- (2) A complainant shall notify the Council of the Band or its appointee in writing of the particulars and grounds of his complaint.
  - (3) A notice of complaint shall be mailed to the Council of the Band or its appointee and shall be so delivered or received by him
    - (a) within 30 days after the mailing of the assessment slip to the complainant as required by section 34, or
    - (b) where no assessment slip was mailed, within 30 days from the date of the giving of the notice as required by Section 36.
  - (4) Every notice of complaint shall contain the post office address to which all notices are required to be sent to the complainant.
  - (5) Before a complaint is heard pursuant to this section from a person who is not the occupant or assignee of the assessed property there shall be deposited with the court of revision the sum of \$3 in respect of each parcel or improvement to which the complaint relates, and in the event of the complaint being allowed, the sum deposited shall be returned to the depositor, otherwise, it shall form part of the general revenue of the Reserve.
41. (1) Upon the receipt by the Council of the Band or its appointee of a notice of complaint, the Council of the Band shall notify the complainant, the assessor and every person affected thereby of the time and place of the sitting of the court of revision to hear the complaint.
- (2) A notice pursuant to subsection (1), shall be sent by mail to any person affected at the post office address shown on the complaint or shown in the assessment roll at least 10 days before the sitting of the court of revision.
  - (3) Before the sitting of a court of revision, the Council of the Band or its appointee shall prepare, in the prescribed form, a list of the complaints to be heard at the sitting and the list shall be posted at the office of the Council of the Band or its appointee, at all times during the sitting of the court of revision.

42. The complaints shall be heard as far as possible in the order in which they stand upon the list but the court of revision may adjourn or expedite the hearing of any complaint.
43. (1) The clerk of the court of revision, when required to do so, may issue a summons to any person to attend as a witness at the court of revision.
- (2) The court hearing the complaint may for good and sufficient reason excuse such person from attending and in that event no fine shall be incurred by reason of non-attendance.
44. Where a complainant or any person whose assessment may be affected by the result of a complaint fails to appear in person or by an agent, the court of revision may proceed in his absence.
45. (1) Any member of a court of revision hearing a complaint may administer oaths to witnesses giving evidence before the court.
- (2) A witness giving evidence before a court of revision need not be sworn except where
- (a) an oath is requested by a person with an opposing interest, or
- (b) the court considers it necessary or proper.
46. Where the value at which any specified land or improvement is assessed appears to be more or less than its fair value, the amount of the assessment of the land or improvement, as the case may be, shall nevertheless not be varied on complaint if
- (a) the value at which the land is assessed is fair and just in proportion to the value at which all other lands on the Reserve are assessed, or
- (b) the value at which the improvement is assessed is fair and just in proportion to the value at which other like improvements on the Reserve are assessed.

47. (1) The court of revision may, in its discretion at any sitting, hear all complaints with respect to any roll or rolls, or if considered advisable, may adjourn from time to time until all complaints are heard and determined.
- (2) All complaints in connection with any assessment roll shall be determined within 150 days after the publication of the notice required under section 36.
48. (1) As soon as a decision is given by the court of revision the Council of the Band or its appointee shall amend the assessment roll in accordance with the decision of the court of revision.
- (2) Every such amendment shall be made in ink of a different colour from that of the original roll and shall be verified by the initials of the assessor.
49. (1) When the court of revision has heard and determined any complaint, the Council of the Band or its appointee, shall forthwith notify the complainant, and the assessor and every person whose name is entered upon the assessment roll in respect of the assessment affected, of the result of the hearing of the complaint.
- (2) The notice shall be in writing, in the form prescribed by the Minister, and shall be sent by mail to the post office address contained in the complaint.
- (3) When the court of revision has omitted, neglected, or refused to hear or decide a complaint by the day fixed for the completion of its duties, the Council of the Band or its appointee shall immediately notify the complainant in the manner set out in subsection (2).
50. (1) Upon the closing of the sittings of the court of revision or where there are no complaints upon the expiry of the time for complaining the Council of the Band or its appointee, over his signature, shall enter at the end of the roll a certificate in the following form:

"Roll finally completed this \_\_\_\_\_ day of \_\_\_\_\_  
19\_\_\_\_"

- (2) The assessment roll as certified in accordance with subsection (1) is subject to amendment pursuant to section 56 or 60.
  - (3) The assessment roll as certified is valid and binds all parties concerned.
    - (a) notwithstanding any defect in or omission from the roll or mistake made in or with regard to the roll, and
    - (b) notwithstanding any defect, error or mis-statement in any assessment slip or notice or the failure to deliver any assessment slip or notice.
51. (1) Any person
- (a) who, or the assessment of whose property is affected by a decision of a court of revision, and
  - (b) who appeared before the court of revision in person or by agent or sent to the Council of the Band or its appointee, a document setting out in detail the grounds of his complaint,
- may appeal to the Appeal Board against the decision.
- (2) An assessor may appeal to the Appeal Board against a decision of a court of revision.
  - (3) When an appeal against the decision of the court of revision is lodged pursuant to subsection (2), the Council of the Band or its appointee shall immediately notify the owner of the affected property regarding the action taken by the assessor.
  - (4) An assessor or the complainant may appeal to the Appeal Board in respect of a complaint which a court of revision has omitted, refused or neglected to hear or decide.
52. (1) An appeal pursuant to section 51 may be made within 21 days after the mailing or personal service of the notice required by section 49 upon the person appealing.
- (2) Within the time limited by subsection (1) an appellant shall either by personal service or by registered mail, serve a written notice of appeal upon the Council of the Band or its appointee.

53. (1) Not later than seven days after the expiry of the time limited for service of notice of appeal, the Council of the Band or its appointee shall forward to the Appeal Board a list of all notices received by him setting out the addresses of the appellants and particulars of the assessments under appeal.
- (2) The Council of the Band or its appointee shall post in its office a conspicuous notice containing the names of all appellants and parties appealed against, a brief statement of the grounds of each appeal and stating the time and place at which the Appeal Board will sit.
54. The assessor shall appear at the hearing and produce the assessment roll and all papers connected with the matter under appeal.
55. The Appeal Board in hearing appeals is governed by the provisions of this By-law and the Assessment Appeal Board Act of Alberta unless otherwise stipulated in this By-law.
56. (1) The roll shall be confirmed, altered or amended according to the decision of the Appeal Board.
- (2) When the Appeal Board renders a decision, the Council of the Band or its appointee shall forthwith alter or amend the roll according to the terms of the decision and shall write his own name or initials opposite the alteration or amendment.
57. (1) An error, omission or misdescription on an assessment slip has influenced a person to whom the assessment slip is directed from complaining against the assessment within the time allowed under section 57, that person is entitled to receive a corrected assessment slip and he may complain to the court of revision against the assessment as shown on the corrected assessment slip within 30 days of the mailing of the corrected assessment slip.

GENERAL PROVISIONS AS TO ASSESSMENT

58. (1) If at any time it is discovered that any interests in land, improvement or a special franchise that was assessable on the immediately preceding 31st day of December, has not been assessed or that the name of any person that should be entered upon the assessment roll is not entered, or that there is any error in any of the particulars contained in the roll, the Council of the Band may direct the assessor to assess the property and thereafter to enter it and the assessment thereof upon the roll or to enter the name of any such person upon the roll or to correct the error, and every such entry or correction shall be dated with the date on which it is made.
- (2) In the event of such entry upon or correction of the roll without the knowledge or consent of a person affected thereby, an assessment slip shall be sent by mail or delivered to the address of that person by the Council of the Band or its appointee, and the person shall be given every reasonable opportunity to complain against the entry or correction, and all complaints shall be heard and determined as nearly as may be in the manner provided by this Act for the hearing of ordinary assessment complaints.
- (3) The Council of the Band may at any time authorize the correction in the roll of any error that is, in the opinion of the council, gross and palpable and any corrections so made shall be initialled by a member of the Council of the Band or its appointee.
59. (1) Where the name of a person has in any year been entered upon the assessment roll in respect of any property assessable under this Act, and notice of the fact has been sent to him, but the assessment has been declared to be invalid or a nullity, then the interest of that person may be assessed in any subsequent year, and his name entered upon the roll in respect of his interest.
- (2) Every such assessment shall be made by the assessor and the person affected thereby shall be notified immediately thereof by the Council of the Band or the assessor, and has a right of appeal to the Appeal Board.

60. Where the interest of any person was at the time of the assessment assessable in respect of any property, trade or profession, or in respect of any share or interest therein, by reason of which his name was entered upon the assessment roll, and

(a) there has been no complaint to the court of revision in accordance with this Act, or

(b) there has been a complaint to the court of revision, but there has been no appeal to the Appeal Board as herein provided for,

then upon the expiration of the time limited for the lodging of complaints or for forwarding notice of appeal to the Appeal Board, as the case may be, the assessment of the property, trade or profession or anyshare or interest therein, entered opposite his name upon the roll, or as altered by the court of revision, as the case may be, shall be deemed incontestable to be the proper, lawful and final assessment of the property, business, trade or profession or of his share or interest therein.

#### MISCELLANEOUS

61. (1) Subject to subsection (3), a person who at any time claims to be entitled to be assessed or to have his name entered in the assessment roll shall be so assessed or shall have his name so entered upon submitting his claim together with supporting evidence to the Council of the Band or its appointee and every such entry shall be recorded with the date on which it was made.
- (2) A person entitled to have his name inserted in the assessment roll has the same right to apply to have the name of any other person inserted therein as the other person would or could have had personally, unless the other person actually dissents therefrom.
- (3) Where a person claims
- (a) that he is entitled to be assessed or to have his name inserted in the roll, or

(b) that another person should be assessed or named in the roll,

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

62. Every assessable person shall give to the assessor all information necessary to enable him to make an assessment, but no statement made by any such person binds the assessor or excuses him from making inquiry as to its correctness.
63. A copy of an assessment roll or of a portion thereof without any erasure or interlineation and certified by the Council of the Band or its appointee to be a true copy is admissible in evidence as prima facie proof of the matters stated in the assessment roll without the production of the original assessment roll.
64. (1) If any thing to be done by the Council of the Band or an official or employee of the Reserve within a number of days or at a time fixed by or under this By-law cannot be or is not so done, the Minister may by order appoint a further or some other time for doing it, whether or not the time at or within which it ought to have been done, has arrived or expired, as the case may be.
- (2) Any thing done at or within the time specified in the order is valid as if it had been done at or within the time fixed by or under this By-law.
65. (1) The Reserve shall afford to the Minister, the Superintendent, and to the Appeal Board access to all books, papers, documents or other information in the possession or power of the Reserve.
- (2) The members of the Council of the Band to whom the Minister, the Superintendent, the assessor, an inspector of assessments, the Appeal Board or the Alberta Assessment Equalization Board applies for any statement, report, copies of documents or any other information shall furnish the same at a fee to be determined by the assessor.

66. (1) Every assessable person or his agent and every person whose name is shown upon the land and improvements assessment rolls of the Reserve, and the agent of any such person shall, whenever so required, forthwith furnish to the assessor in writing, signed by the person concerned, true and accurate information concerning the land owned by such person and concerning any improvements upon the land, in such form and detail as the assessor may require, including particulars as to sale price, terms and covenants in leases, construction costs including costs of alterations and repairs, and rents payable or paid or agreed to be paid.
- (2) Every architect, contractor or builder having performed or supervised any work of construction, alteration or repair to any land or improvements or the agent of any such architect, contractor or builder shall, whenever so required, furnish to the assessor in writing, signed by the person concerned, true and correct information in such form and detail as the assessor may require concerning the cost of the work of construction, alteration or repair.
- (3) The information furnished to the assessor pursuant to subsections (1) and (2) shall not be divulged to any person except to such officials of the Council of the Band as may be concerned therein or except when giving evidence in connection with any appeal that may be made concerning the land or improvements in respect of which the information was furnished.
- (4) A person who is the owner of property referred to in this section shall permit the assessor to inspect and examine the property at any reasonable time during a weekday.
67. The Council of the Band may from time to time prescribe standards and methods to obtain an index of value or level of value to be used for assessment purposes in one or more specified municipalities and may by rules and regulations not inconsistent with this By-law prescribe the procedure to be followed in carrying out any of the provisions of this By-law.

68. (1) The Chief Provincial Assessor may, upon receipt of a request from the Council of the Band, designate one or more assessors of the Chief Provincial Assessor's staff as the assessor or to assist the assessor of the Reserve in carrying out his assessment program.
- (2) Whenever an assessment is made pursuant to subsection (1), the cost of the assessment shall be computed in a manner approved by the Minister of Municipal Affairs for the Province of Alberta, and an amount assessed by the Minister shall constitute a debt due to the Crown by the Reserve and shall be paid by the Reserve concerned upon submission of the account of the Department of Municipal Affairs of the Province of Alberta.

## PART II

### TAXATION

69. All taxes levied for any year shall be deemed to have been imposed and shall be deemed to be due on and from the first day of January of the then current year ending with the 31st day of December thereof unless otherwise expressly provided for by the resolution under which the taxes are directed to be levied.
70. Taxes that shall be deemed to be in arrears in accordance with section 69, shall bear interest at the rate of One and one-half percent (1½%) per month on any part thereof that remains unpaid commencing thirty days after the tax notices have been mailed and the interest and arrears shall be compounded annually.
71. (1) The Council of the Band shall in each year, by resolution, levy upon the assessed value of all assessed property shown on the assessment roll, a tax not greater than the highest tax levied by the adjacent municipalities.
- (2) Notwithstanding subsection (1), property assessed under Part V of this By-law, is liable only to those taxes which are levied at a uniform rate throughout the Reserve.

- (3) Notwithstanding subsection (1),
  - (a) property entered upon the assessment roll in accordance with section 31 is liable to all other taxes, and
  - (b) property entered upon the assessment roll in accordance with section 31 is liable for those taxes levied to meet a requisition pursuant to subsection (1) of this section.
- (4) In acting under subsection (1), due allowance shall be made for the estimated probable revenue for Band purposes of grants in lieu of taxes and sources other than taxation, for discounts and for taxes that may reasonably be expected to remain unpaid.
- (5) So much of the taxes levied pursuant to this section as are for the purposes of a sinking fund or special reserve trust fund shall be dealt with in accordance with the provisions of the resolution relating thereto.
- (6) A resolution passed pursuant to subsection (1) may show the separate mill rates levied for each purpose.
- (7) Notwithstanding any other resolution, a resolution passed pursuant to subsection (1) may be amended or varied but the amending or varying resolution is not effective unless it has been passed before the date of the mailing of the tax notices.
- (8) Notwithstanding the provisions of this By-law or any other Act,
  - (a) the Council of the Band, or
  - (b) the Minister, by order

may exempt from taxation all or such percentage of the assessment of improvements described in sub-clause (iii) of clause 10 of section 2, as is considered advisable.

72. The total amount of all the taxes levied and collected in any year shall be credited to the general revenue of the Band and shall be available for the payment of municipal services.

73. If the sums collected exceed the estimates of the municipal services, the balance shall form part of the general revenue of the Band and shall be at the disposal of the Council of the Band unless otherwise specially appropriated.
74. (1) The Council of the Band by resolution may impose and levy any or all of the following special taxes or charges in addition to any other taxes authorized by this By-law:
- (a) annually against every lot fronting or abutting on any street, lane or public highway on or under which waterworks mains and services are located, a special waterworks tax of an amount not exceeding such amount per lineal foot of frontage as may be fixed by resolution,
  - (b) annually against every lot fronting or abutting on any street, lane or public highway on or under which sewer mains and services are located, a special sewer tax of an amount not exceeding such amount per lineal foot of frontage as may be fixed by resolution;
  - (c) annually against every lot fronting or abutting or adjoining on any boulevard within the Reserve a special boulevard tax of an amount not exceeding such amount per lineal foot of frontage as may be fixed by resolution;
  - (d) annually a special dust treatment tax charging to all assessed occupants of land fronting or abutting on any street or highway the cost, as estimated by the Band, of placing and maintaining a dustless surface or partially dustless surface by means of calcium chloride, petroleum oils or any other substance used as a dust palliative, or such portion of the cost as the Council of the Band may decide, on a front foot average cost basis irrespective of the width of the street or highway, or in any other manner as the Council of the Band considers just, and exempting any property from such tax.

- (2) The tax shall be added to the tax roll as a special assessment against the land and may be recovered in like manner as other taxes that are a lien upon land.
- 75.
- (1) In addition to any other taxes that the Band may impose, the Band may also impose and levy annually against any parcel of land fronting or abutting on any paved street, land or public highway, a special paving tax of an amount not exceeding such amount per lineal foot of frontage as may be fixed by resolution.
  - (2) The Council of the Band may not levy a paving tax against any parcel in respect of which a special frontage assessment or paving taxes have previously been or are being imposed for paving.
  - (3) The rate fixed for a paving tax shall be no greater than is required to produce each year an amount that would be sufficient to repay the annual installment of principal and interest on a debenture, if a debenture to cover the cost of the paving has been issued at the time the paving was first done and the paving tax shall not be levied for a greater number of years than would be required to repay such a debenture if the debenture had been issued at the time the tax authorized by this section was first imposed.
- 76.
- (1) The Council of the Band, by resolution or resolutions of general or special application, may levy a tax to assist in covering the costs of repair and maintenance upon all lands fronting or abutting on any of the streets, lanes, squares or other public places served or benefited by the installation of paving, gravelling, concrete curbing, or by the construction of bituminous or paved or plank sidewalks, boulevards, sewer facilities, water facilities or other local improvements of a like nature.
  - (2) The tax shall be known as a maintenance tax and shall have no relationship to any other tax that may be assessed and levied with respect to any special assessment for local improvements as hereinafter provided or to any other special tax levied on a frontage basis.

- (3) The tax
  - (a) shall be a uniform one according to the class of repair and maintenance concerned,
  - (b) shall not exceed such amount per lineal foot so fronting or abutting as may be fixed by resolution.
  - (c) shall be assessed, levied and collected as part of and along with the ordinary taxes of the Band.
  - (d) forms a lien upon the lands affected, and
  - (e) shall be collected in the same way as ordinary taxes.
- (4) The amount of the tax, the lands to be affected, the mode of adjustment and the amount of the tax in respect of lands of peculiar shape or size, or of varying depths, or in respect of lands fronting or abutting on more than one street, lane, square or public place, shall be ascertained and determined by such authority and in such manner as may be directed by the Council of the Band by resolution.
- (5) The official in whose charge the tax rolls are prepared shall enter the amount of the tax in the rolls against the respective lands affected in the same manner as and as part of the ordinary rates and taxes of the Band.
- (6) The tax shall be assessed, levied and collected irrespective of whether the lands are vacant or occupied.

77. Subject to the other provisions of this By-law, the Band assessment including school taxes of the Band shall be levied upon the assessable lands and improvements and special franchises and where the by-laws require the levy of a tax for hospital purposes that tax shall also be levied upon the assessable lands and improvements and special franchises.

78. (1) No person is entitled to any abatement of the taxes imposed on improvements that subsequent to the assessment thereof have been damaged or destroyed by fire or otherwise.

- (2) If the improvements are damaged or destroyed in any year so as to render them unfit for further use or occupation in that year, the Council of the Band by resolution may remit such proportion of the taxes as the Council of the Band considers proper.
- (3) Where in any year improvements are removed from land, the Council of the Band, by resolution, may remit such proportion of the taxes as the Council of the Band considers proper.
79. The Council of the Band may pass a resolution for the purpose of compromising payment of arrears of taxes upon such terms as may be agreed upon
80. The Council of the Band may pass a resolution for the purpose of cancelling arrears of taxes that appear on the assessment and tax roll and that are no longer secured by a charge against land or other property and no longer collectable from the person taxed.
81. A Council of the Band may with respect to a specific property, pass a resolution in any case where the Council of the Band considers it equitable to do so
- (a) to cancel or refund all or any part of a tax levy, or
- (b) to suspend and defer for such period of time and on such terms and conditions as to the Council of the Band seems proper, a special frontage or a special local benefit assessment.
82. (1) The Council of the Band or its appointee shall on or before such date in each year as may be fixed by the Council of the Band prepare a tax roll and shall proceed to collect taxes specified therein.
- (2) Where a tax collector is appointed by the Council of the Band, the collector shall deposit the tax moneys collected with the Council of the Band.
83. (1) The tax roll may be a continuation of the assessment roll and may combine all classes of taxes or there may be a separate tax roll for each distinct class of taxes.

- (2) The tax roll shall contain
- (a) the name of each person liable to taxation,
  - (b) his residence or place of business,
  - (c) the assessed value of land and improvements,
  - (d) the assessed value of a special franchise,
  - (e) the assessed value of property assessed under Part V of this By-law,
  - (f) the sums for which that person is chargeable by way of taxes,
  - (g) the total arrears of taxes due, and
  - (h) the total amount for which he is liable.

and there shall be calculated and set down opposite each such entry in appropriately headed columns the sums for which that person is chargeable by way of taxes.

- (3) Notwithstanding anything contained in subsection (1), the Council of the Band, by resolution, may provide that in addition to the information mentioned in subsection (2) it shall be sufficient for the Council of the Band to set down opposite the assessed value of the property of each taxable person, in a column provided for that purpose, the amount with which that person is chargeable for all sums ordered to be levied by the Council of the Band, in which case it shall not be necessary to state the particular sums mentioned in subsection (2).
- (4) Appended to every tax roll there shall also be a table setting forth
- (a) the total amount of taxes to be collected under and by virtue of the roll, and
  - (b) the name and amount of each rate levied by the Band and required by resolution or by this By-law or by any other resolution imposing it, to be kept distinct and accounted for separately, and specifying the aggregate proceeds of each rate.

84. (1) A person who is the occupier or assignee of any assessed land or interest therein, improvements, special franchise, or property assessed under Part V of this By-law, shall pay taxes on the assessed value thereof at the rates lawfully imposed thereon irrespective of the nature or amount of his interest in the land, improvements, special franchise or property assessed under Part V of this By-law.
- (2) No sum in excess of the total taxes, penalties or costs due in respect of any property shall be exacted from any or all of such persons.
85. The Council of the Band or its appointee,
- (a) upon receipt of the fee fixed by resolution, shall issue a certificate showing whether or not all taxes in respect of any assessable parcel of land or other property have been paid and, if not, the amount of current taxes and arrears payable against the parcel or other property, and
- (b) upon receipt of a further fee fixed by resolution, shall include in the certificate a detailed statement of the arrears indicating the portion attributable to each year.
86. (1) The Council of the Band or its appointee
- (a) upon a request therefore in writing, including a legal or other description of the parcel by which it can be located, and
- (b) upon receipt of a fee of \$3.00
- shall issue a statement in writing showing
- (c) the description of a parcel as set out in the assessment roll, and
- (d) the latest assessed value of the land and of the improvements thereon as set out in the assessment roll,
- and upon receipt of a further fee of \$3.00 for each additional year, shall include in the statement the assessments year by year, as set out in the assessment roll, for the year requested.

- (2) The Council of the Band or its appointee
    - (a) upon a request therefore in writing, including a description of the parcel by which it may be located, and
    - (b) upon receipt of a fee of \$3.00shall issue a statement in writing showing the description of a parcel as set out in the assessment roll.
  - (3) A taxpayer is not liable to the payment of any fee under this section for an inspection of the assessment roll as provided under section 37.
87. (1) The Council of the Band or its appointee shall either mail to each taxable person or deliver to an adult person at the residence or business office of the person taxed, one notice during the year with respect to each parcel showing
- (a) the location of the property assessed,
  - (b) the assessed value of the property,
  - (c) the rate or rates of taxation for the current year,
  - (d) the total taxes levied for the current year,
  - (e) The arrears of taxes due in respect of the assessed property, and
  - (f) the total taxes due in respect of the assessed property.
- (2) Forthwith the Council of the Band or its appointee shall make or cause to be made an entry upon the roll of the date of the mailing or delivery of the tax notice.
  - (3) The entry on the roll of the date of the mailing or delivery of the tax notice is prima facie proof of the mailing or delivery of the tax notice upon the date entered without proof of the authority of the person making the entry to make it, and the absence of any date is prima facie proof that the address of the person named on the roll is unknown.

88. (1) No tax notice need be sent to any purchaser or assignee unless the notice provided for by section 34 requesting that notices of assessment and taxation should be sent to him has been duly received by the Council of the Band or its appointee.
- (2) No taxation notice shall be considered irregular, incomplete or otherwise invalid and no exemption from taxation is conferred by reason of any error, omission or misdescription in any taxation notice or by reason of non-receipt of the notice by any person.
89. (1) The Council of the Band, by resolution, may require payment of taxes to be made by every taxable person at the office of the Council of the Band or its appointee.
- (2) The resolution may provide
- (a) that taxes may be paid on any day or days and in full or by instalments, and
- (b) that on punctual payment of any instalment the time of payment of the remainder may be extended to a day or days to be named in the resolution or that in default of payment of any instalment by the day named for payment thereof, the subsequent instalment or instalments forthwith become payable.
90. (1) The Council of the Band, by Resolution, may require any or all taxes or any instalment thereof to be payable on certain day or days and may by way of penalty impose such additional percentage charge, not exceeding 1½% per month, as is considered expedient for the non-payment of the taxes or may make such percentage charge on a sliding scale according to the time the taxes or any instalment thereof may remain unpaid.
- (2) Any percentage charge imposed under subsection (1) shall be added to and forms a part of the unpaid taxes.
- (3) The Council of the Band may from time to time by resolution, change, alter or vary the percentage charge and the dates upon which it is imposed but the aggregate of all percentage charges imposed in any year shall not exceed a total of 1½% per month.

- (4) A resolution passed pursuant to subsection (1) remains in force until it is repealed or amended by a subsequent resolution and an amending resolution remains in force until repealed or amended.
  - (5) Nothing in this section shall be construed to extend the time for payment of the taxes nor in any way to impair the right of distress or any other remedy provided by this By-law for the collection of taxes.
  - (6) No penalty under this section shall be imposed before the first day of July in any year.
91. (1) The Council of the Band, by resolution, may provide that in the event of any taxes remaining unpaid after the 31st day of December of the year for which they are levied:
- (a) there shall be added thereto by way of penalty an amount or amounts not exceeding an aggregate rate of 1½% per month in the next succeeding year and in each succeeding year thereafter so long as the taxes remain unpaid.
  - (b) the occupation or possession of the lands or interest giving rise to the taxes, shall forthwith terminate, but such termination shall not constitute a waiver of the taxes or penalty to be paid and the same shall continue to be payable and nothing in this section prevents or impairs any other remedy for the recovery of taxes or penalty or any portion thereof from any person liable therefore.
- (2) The penalty shall be added on the first day of January of the succeeding year or on such other date or dates as may be provided in the resolution.
  - (3) Any penalty imposed under subsection (1) shall be added to and form a part of the unpaid taxes.
  - (4) Any resolution passed pursuant to subsection (1) remains in force until it is repealed or amended by subsequent resolution and an amending resolution remains in force until repealed or amended.
  - (5) Nothing in this section shall be construed to extend the time for payment of the taxes nor in any way to impair the right of distress or any other remedy provided by this By-law for the collection of taxes.

92. (1) The Council of the Band, by resolution, may provide that a discount of not more than 10 per cent be allowed on all payments made before a date or dates to be fixed in the resolution on taxes, other than local improvement taxes, that become due and payable in the year in which the payment is made, and the resolution may provide for different rates of discount for payments made before different specified dates.
- (2) Any resolution passed pursuant to subsection (1) remains in force until it is repealed or amended by a subsequent resolution and an amending resolution remains in force until repealed or amended in the same manner.
- (3) The Council of the Band, by resolution, may give such allowance, discount, or rebate for prepayments on account of taxes in such manner and subject to such conditions as may be set out in the resolution.
93. (1) If arrears of taxes are due by any person on any property and the person pays only a portion of the taxes due by him in respect of that property, the taxes received shall be applied first in payments of the arrears on that property.
- (2) When all arrears have been paid in respect of any property, the Council of the Band or its appointee, upon the written request of any person paying a portion only of the current taxes due in respect of that property, shall apply the portion of such current taxes as the person may select and shall credit the person in the tax roll as having paid the taxes selected.
- (3) Where any person pays a portion only of the current taxes due by him in respect of any property, and does not signify the manner in which the portion is to be applied, the Council of the Band or its appointee shall apply the portion to such taxes levied for the current year as it may select and shall credit the person in the tax roll as having paid the taxes selected by the Council of the Band or its appointee.
- (4) Where a payment on account of taxes is made by or on behalf of a person assessed in respect of more than one parcel and the person does not signify the manner in which or the parcel or parcels on which the payment is to be applied, the Council of the Band or its appointee shall apply the payment pro rate on account of all taxes owing

in respect of all parcels on the Reserve that are on the tax roll in the name of the person assessed.

94. When the Council of the Band or its appointee receive any taxes, it shall issue an official receipt therefore upon a form approved by the Council of the Band and shall enter the number of the receipt upon the tax roll opposite the property in respect of which the taxes are paid.
95. (1) The taxes and costs due in respect of any land or any improvement are recoverable with interest as a debt due the Band from any person
- (a) who was the occupier, purchaser, assignee, lessee, licensee, or permittee thereof or any interest therein at the time of its assessment, or
  - (b) who subsequently became the occupier, purchaser, assignee, lessee, licensee or permittee of the whole or any part thereof, or any interest therein,
- (saving his recourse against any other person) and are a special lien upon his estate or interest
- (c) in the land or interest therein in respect of which the taxes are due and the improvements thereon, or
  - (d) the improvements in respect of which the taxes are due and the land upon which it is situated,
- as the case may be, except in so far as the land or any interest therein is exempt from taxation, in priority to every claim, privilege, lien or encumbrance of every person except the Crown, and the lien and priority are not lost or impaired by any neglect, omission or error.
- (2) The production of a copy of so much of the assessment roll or tax roll as relates to the taxes payable by any person and purporting to be certified as a true copy of the Council of the Band or its appointee is prima facie proof of the debt.

96. For the purpose of enforced collection only, all taxes shall be deemed to be due on the day on which the tax notice respecting them was mailed as shown by the tax roll and where the address of any occupant or assignee is unknown, a tax notice shall be deemed to have been mailed upon the date upon which a tax notice was first mailed to any occupant or assignee.
97. Notwithstanding anything contained in a statute or in the common law,
- (a) taxes levied in any year upon or in respect of land or interest therein are a charge or special lien upon
    - (i) all crops grown on the land in the year in which the taxes are levied, and
    - (ii) all crops grown on the land in each year thereafter and until the taxes are paid,and
  - (b) the lien has priority over all other claims, liens, privileges or encumbrances on the crops except as set out in The Crop Liens Priorities Act of Alberta.
98. (1) In this section "judge" means either a judge of the Supreme Court or a judge of a district court.
- (2) Where a farmer has sold or otherwise disposed of his crop or a part or share of the crop that was grown on land on which taxes are owing and the Council of the Band or its appointee has not received a satisfactory report from the farmer with respect to the disposition of his crop or a part or share of the crop, the Council of the Band or its appointee may apply to a judge or magistrate for an order or direction that the farmer appear before a judge, magistrate, justice of the peace, notary public or commissioner for oaths, for examination under oath touching the disposition of the crop or any part or share of the crop or any part of the proceeds thereof.

- (3) The judge or magistrate may order the examination of a farmer pursuant to the application, and the collector or his authorized representative may
  - (a) procure an appointment for the examination from the judge, magistrate, justice of the peace, notary public or commissioner for oaths before whom the examination is ordered to take place, and
  - (b) examine the farmer.
- (4) The farmer to be examined, upon being served with a copy of the appointment at least four clear days before the date fixed for the examination, shall attend thereon at his own expense.
- (5) If, after the farmer has been served with notice of the appointment,
  - (a) he refuses, neglects or fails to attend at the time and place appointed for his examination, and
  - (b) no sufficient excuse is offered for his non-appearance,

then, after proof upon oath that the notice of appointment has been served as required by subsection (4) or that the farmer to whom the appointment is directed has avoided service, the person before whom the farmer ought to have appeared for examination, may issue a warrant under his hand directed to a peace officer to bring the farmer, at a time and place to be therein mentioned, before him in order to be examined.

- (6) A peace officer to whom the warrant is directed may thereupon take the farmer into custody and bring him for examination before the person issuing the warrant.
- (7) A farmer examined orally pursuant to this section may give further evidence or be further examined in explanation of any matter in respect of which he has already been examined.

- (8) Unless the judge or the magistrate otherwise directs, the farmer to be examined shall, if so required by notice, produce at the examination all books, papers and documents relating to the harvesting and disposition of the crop or of the proceeds thereof.
  - (9) A farmer who has in his custody or power any book, paper or document relating to the harvesting or disposition of the crop or of the proceeds thereof, shall produce it for inspection to the Council of the Band or its appointee or its authorized representatives.
    - (a) upon the order of the judge or magistrate, or
    - (b) upon the direction of the examiner,within a reasonable time to be fixed by the order or direction.
  - (10) A farmer who refuses to be sworn or to answer any question properly put to him or to produce any document relating to the harvesting or disposition of the crop or of the proceeds thereof
    - (a) is liable to attachment upon application by notice of motion to a judge of the Supreme Court, and
    - (b) may be punished as for contempt of court,
  - (11) Unless taken in shorthand, the depositions on an examination of a farmer under this section may be taken down in writing by the examiner in the form of a narrative expressed in the first person, and when completed shall be read over to the person examined, signed by him, if approved, and certified by the examiner.
99. (1) The Council of the Band or its appointee may from time to time by writing under his hand appoint any person to make and execute any levy the Council of the Band or its appointee is authorized to make.

- (2) Any person so appointed has the same powers to make and execute the levy as are conferred upon the municipal secretary for that purpose.
100. Notwithstanding anything in this By-law, no goods in the possession of any occupier, assignee or tenant for the purpose only of storing or warehousing them shall be levied upon or sold for taxes.
101. Where, under any of the other provisions of this By-law, the owner or occupier of a building is assessed, and the building is situated on land in the possession of or leased to another person, the building, whether or not the land is exempt from taxation or the building is not attached to the land upon which it is placed,
- (a) is taxable as an improvement upon the land and is subject to a lien for the taxes,
  - (b) may in case of removal be distrained upon for those taxes within three months from the date of removal, notwithstanding that it has been attached to the soil in its new situation, and
  - (c) may be sold and disposed of for those taxes in the same manner as chattels distrained for taxes may be sold and disposed of, and the purchaser of any building so sold and disposed of has a free right of entry upon the land on which the building stands for the purpose of severing it from the soil, if necessary, and of removing it.
102. (1) Where a distress warrant has been issued a seizure shall be deemed to have been validly made thereunder when, whether or not a seizure has in fact then been made.
- (a) the person who is the owner, or who is in possession of any of the chattels liable to seizure under the distress warrant, or
  - (b) any other person as his agent,

signs an undertaking or other agreement in writing undertaking or agreeing to hold and keep, as bailee for or on behalf of the municipal secretary, the chattels described in the agreement.

- (2) Thereupon and thereafter the chattels described in the agreement shall be deemed to be continuously under seizure until such time as the Council of the Band or its appointee making the levy abandons the seizure by notice in writing or until the chattels have been sold under distress.
- (3) On and after the signing of the agreement by the owner or possessor of the chattels, the Council of the Band or its appointee is not liable for damage in an action for wrongful or illegal seizure or for loss or damage to the chattels while in the possession of the owner or possessor thereof as bailee.

102. Goods and chattels in the hands of a receiver for the general benefit of creditors or of an authorized trustee in bankruptcy or in the hands of a liquidator under a winding-up order are liable only for the taxes of the assignor or of the company that is being wound up and for the taxes charged upon the premises in which the goods were at the time of the assignment or winding-up order and thereafter charged upon the premises while the receiver, trustee or liquidator occupied the premises or while the goods remain thereon.

103. (1) Any goods or chattels exempt by law from seizure under execution are not liable to seizure by distress unless they are the property of the person taxed, or of the tenant or of the person in possession or assignee or interests in land though his name does not appear on the roll.
- (2) The person who claims the exemption shall select and point out the goods or chattels for which he claims exemption.

104. (1) Where any taxes are due upon any land occupied by a tenant, the Council of the Band or its appointee may give the tenant notice in writing requiring him to pay the collector the rent of the premises as it becomes due from time to time to the amount of the taxes due and unpaid, including costs.
- (2) The Council of the Band or its appointee shall notify the occupier of the land by registered mail of the intention of the Band to proceed under authority of this section not less than 14 days prior to the date on which that action is proposed to be taken.
- (3) The Council of the Band or its appointee has the same authority as the landlord of the premises to collect the rent by distress or otherwise to the amount of the unpaid taxes and costs.
- (4) Nothing in this section prevents or impairs any other remedy for the recovery of the taxes of any portion thereof from any person liable therefore.
- (5) Any tenant may deduct from his rent any taxes paid by him that, as between him and his landlord, the latter ought to pay.
- (6) The Council of the Band or its appointee, not less than 14 days prior to the date on which action under this section is to be taken, shall notify the occupier of the land by registered mail of the intentions of the Band to proceed with the collection of rent under this section.
105. If at any time after demand has been made or notice given pursuant to section 87, and before the expiration of the time allowed before levy by distress can be made, the Council of the Band or its appointee has reason to believe that any person in possession of goods or chattels that are subject to distress is about to move the goods or chattels out of the Reserve, and if he makes an affidavit to that effect before any justice of the peace, the justice may issue a warrant to the Council of the Band authorizing him to levy for the taxes, costs and expenses in the manner provided by this By-law although the time for payment thereof may not have expired, and the Council of the Band or its appointee may levy accordingly.

106. The costs which may be charged in respect of any distress and levy are those payable to bailiffs under The Seizures Act of Alberta.
107. (1) The Council of the Band or its appointee, by advertisement which shall be posted up in at least three public places in the Reserve near the distrained property, shall give at least 10 days' public notice of the time and place of sale and of the name of the person whose property interest is to be sold, and at the time named in the notice the Council of the Band or its appointee shall sell by public auction the goods or chattels distrained or so much thereof as may be necessary.
- (2) Notwithstanding subsection (1), the Council of the Band or its appointee may have any grain seized by the Band hauled to the nearest elevator or to any other convenient and suitable place of storage and may dispose of the grain at the current market price.
108. If the property interest distrained has been sold for more than the amount of the taxes and costs and if no claim to the surplus is made by any other person on the ground that the property interest sold belonged to him or that he was entitled by lien or other right to the surplus, the surplus shall be returned to the person in whose possession the property was at the time the distress was made.
109. If a claim is made by the person for whose taxes the property was distrained and the claim is admitted, the surplus shall be paid to the claimant.
110. If the claim is contested, the surplus shall be retained by the Council of the Band or its appointee until the respective rights of the parties have been determined by action or otherwise.
111. If any of the taxes appearing in the roll remain unpaid on the 31st day of December in any year and the appointee of the Council of the Band has been instructed by the Council of the Band

not to collect them, the appointee of the Council of the Band shall insert in each case the words "instructed by council not to collect".

112. (1) Taxes shall be deemed to be in arrears when they remain unpaid after the 31st day of December in the year in which they were imposed.
- (2) When taxes in respect of any parcel are in arrears the provisions of the Tax Recovery Act of Alberta apply.

PART III

LOCAL IMPROVEMENT TAXES

113. (1) The Council of the Band, the Minister or Superintendent may authorize a work of any of the following types to be undertaken as a local improvement:
1. opening, widening, straightening, extending, grading, gravelling, levelling, macadamizing, diverting, paving or plank-ing any street or public lane, alleyway or place;
  2. constructing any sidewalk including any street crossing constructed in connection with a sidewalk or any bridge, culvert or embankment forming part of a highway;
  3. curbing, sodding, boulevarding or planting any street or public lane, alley, square or other public place;
  4. cutting grass or weeds or trimming trees or shrubbery on any boulevard, street or other public place;
  5. sweeping, watering, oiling or other dust treatment of any highway, street, lane, alley, square or other public place;
  6. making, deepening, enlarging or extending of a sanitary sewer, storm sewer or combined sanitary and storm sewer system and making sewer service connections thereto;

7. constructing any irrigation work and providing for the purchase of irrigation water and for the costs of conveying the same and the costs of making the main and lateral ditches for distribution;
8. constructing any conduit for wires or pipes along, over or under a roadway, street, lane, alley, square or other public place or on or under private property from such roadway, street, lane, alley, square or other public place;
9. reconstructing any local improvement only after the lapse of the originally estimated lifetime thereof;
10. repairing and maintaining any local improvements only after the lapse of the originally estimated lifetime thereof;
11. acquisition, design, erection, construction, operation and maintenance of street malls, plazas and public walkways and amenities thereto for the purpose of contributing to the convenience, attractiveness and aesthetic appearance thereof;
12. constructing and erecting any poles, standard wires and pipes and all other necessary work for the lighting of any roadway, street, all lane, square or other public place;
13. installing high pressure water mains special constructed for the purposes of fire protection;
14. constructing a spur track system and extensions thereto;
15. purchasing, leasing or otherwise acquiring land and erecting or constructing facilities for the purpose of providing and maintaining off-street parking for vehicles.
16. acquisition, design, erection, operation and maintenance of special street lighting and decorations for seasonal use and for the purpose of contributing an attractive and festive appearance to streets and public places.

17. the acquisition, construction, deepening, enlarging or extending of a water system and the making of service connections thereto;
18. the acquisition, construction, enlarging or extending of a gas supply system and the making of service connections thereto;
19. the erection of firehalls and the acquiring of land necessary for the same.

- (2) Any one or more of the works mentioned in clause 3 of subsection (1) may be undertaken in conjunction with the works mentioned in clause 1 or 2 of subsection (1) and constructed as one local improvement.

114. The cost of a local improvement shall be deemed to include not only the cost of the actual work of making the local improvement but also any expenses of engineering, surveying, advertising, issuing debentures and other expenses incidental to the entering on, carrying out and completing of the work and raising the money to pay the cost thereof, including discount and interest.

115. (1) The Council of the Band by resolution may impose a "special frontage assessment" on the several lands abutting on that portion of the street or place whereon or wherein the local improvement is to be made, according to the number of lineal feet of the several lands measured along the abutting portion, at a uniform and equal rate per foot computed by dividing the total sum to be raised by the special frontage assessment by the total number of lineal feet of the abutting lands.

(2) Where several parcels of land abut on the local improvement and some of them appear to call for a smaller or larger proportionate assessment on account of being corner lots or being of a different size of shape from the other parcels of land, those exceptional parcels of land may be assessed as having a smaller or larger number of feet abutting thereon than they actually have, so that each parcel of land abutting on the local improvement will

bear a fair, just and equitable proportion of the cost of the improvement.

- (3) The frontage rate may be greater or less upon one side of the street or place whereon or wherein the improvements are to be made than upon the other side, or the rate may be assessed upon lands on one side of the street or place only.
116. (1) If, for the purpose of affording an outlet for a sewer or a system of sewers, a sewer main is carried along a street or place along which it would not have been carried except as a means of affording such an outlet, the lot or lots, parcel or parcels of land abutting on the street or place shall be exempted from the payment of any special frontage assessment in respect of the sewer main either for the whole or a part of the term of the special frontage assessment imposed in respect of the sewer or the whole or a part of the proportionate cost thereof, as appears just under the circumstances
- (2) If any land that has not been assessed by way of special frontage assessment for any part of the cost of a sewer is connected therewith, there may be assessed against that land the same amount per foot frontage as was assessed against the land actually abutting on the street or place whereon or wherein the sewer or system of sewers was constructed, and section 131 applies to the assessment so made.
  - (3) The amount assessed shall be placed to the credit of the account relating to sewers.
  - (4) any land so assessed is exempt from special frontage assessment in respect of any sewer constructed on the street or place whereon or wherein the land abuts, and the other lands specially assessed in respect of the last mentioned sewer shall not be specially assessed any greater sum on account of the exemption.
- 117, (1) When a sewer has been or is to be built to serve one or more parcels in an area where the development thereon will generate such a quantity of sewage that the existing sewers of the area cannot meet the need although the

existing sewers can take care of the existing sewage requirements in the area, the Council of the Band, by resolution, may establish a charge for any parcel herein described for a period of not more than 25 years or may require that such sum be prepaid.

- (2) Other parcels in the area that do not connect to the new sewer shall not be assessed or charged by reason of its existence until the owner requests connection and then shall be assessed and charged for the period of not more than 25 years or on a prepayment basis as the by-law provides.
  - (3) Nothing in this section shall be deemed to authorize any parcel to be charged in any year a charge for more than one sewer.
118. (1) The Council of the Band, by resolution, may impose a "special local benefit assessment", which shall be assessed against each parcel of land in the vicinity of the local improvement, whether or not the parcel abuts on the street or place whereon or wherein the local improvement is made or whether or not the parcel is increased or is likely to be increased in market value or is otherwise specially benefited by reason of the construction of the local improvement.
- (2) The amount assessed against each parcel shall be sufficient to raise a fair, just and equitable proportion of the total sum to be raised by special local benefit assessment having regard to the benefit to other parcels of land specially benefited by the local improvement.
  - (3) The special local benefit assessment may be on the basis of a rate per foot frontage of the parcel of land so benefited or on a fixed sum per parcel of land benefited, and, if the latter, the fixed sum need not be converted into a rate per foot frontage of the parcel of land so benefited.

119. (1) Instead of basing the special frontage assessment or the special local benefit assessment on the actual cost of an improvement in the manner set out in sections 115 to 118, the Council of the Band, by resolution, may fix a uniform unit rate based on estimated average costs throughout the Reserve for any type of work undertaken as a local improvement.
- (2) Where the special frontage assessment or the special local benefit assessment based on a uniform unit rate has been fixed for one type of local improvement, notwithstanding section 133.
- (a) no refund shall be given to the property owners in any case where the annual assessment based on the unit rate is in excess of the actual cost of construction, and
- (b) no additional special assessment shall be made on the property owners in any case where the annual assessment based on the unit rate is below the actual cost of construction.
120. (1) Any local improvement to be paid in whole or in part by special frontage assessment or special local benefit assessment may be undertaken pursuant to petition or notice as hereinafter provided.
- (2) Upon receipt of a petition praying for any local improvement and signed by at least two-thirds in number of the persons registered or assessed as owners of land abutting on that part of the street or place whereon or wherein the improvement is to be made or of lands to be benefited by the local improvement, as the case may be, and representing at least one-half in value of the lands, excluding improvements thereon, as the lands are valued upon the last revised assessment roll, the council may take all proper and necessary proceedings for undertaking and completing the local improvement on the special frontage assessment system or special local benefit assessment system, as the case may be.

- (3) After the Council of the Band has finally determined to undertake the improvement, no name may be removed from the petition.
  - (4) The petition, by resolution of the Council, may be acceded to at any time during the five years next succeeding the date of the filing of the petition with the Council of the Band, either in respect of the whole or of a part of the local improvement.
  - (5) Part only of the local improvement petitioned for shall not be made unless the petition is sufficiently signed having regard only to the lands abutting on or benefited by, as the case may be, the part of the local improvement that is to be made.
- 121.
- (1) The Council of the Band, on its own initiative, may cause a notice of its intention to undertake a local improvement to be inserted once in each week for two consecutive weeks in at least one newspaper circulating in the Reserve.
  - (2) The notice shall describe the nature and location of the proposed improvement and the special assessment to be adopted for it.
  - (3) Unless a majority of the persons registered or assessed as occupiers
    - (a) of land abutting on that part of the street or place whereon or wherein the improvement is to be made, or
    - (b) of lands to be benefited by the local improvement, as the case may be, and representing at least one-half in value of the lands, excluding improvements thereon, as the lands are valued upon the last revised assessment roll petition the Council of the Band against the proposed improvement within two weeks after the last publication of the notice, the local improvement may be undertaken and the cost thereof assessed by the system of assessment referred to in the notice.
  - (4) If any sufficiently signed petition against the proposed local improvement is presented to the Council of the Band, no second notice for the same local improvement may be given by the Council of the Band within the then current calendar year.

- (5) When notice of a proposed local improvement to be paid for by special assessment as a local improvement has been given by the Council of the Band and no petition sufficiently signed has, within the time limited in that behalf, been presented to the Council of the Band against the local improvement or assessment, the Council of the Band may undertake the proposed local improvement at any time within three years of the giving of the notice.

122. Where a corporation or a church or other religious organization is entitled to sign a petition under section 120 or 121, the petition may be signed on its behalf by a person who
- (a) is a resident representative,
  - (b) is of the full age of 18 years, and
  - (c) has, and produces upon request, a certificate
    - (i) from the head office of the corporation or from its principal office in Alberta certifying that the corporation has authorized him to represent it, or
    - (ii) from the local governing body of the church or other religious organization certifying that the local governing body has authorized him to represent the church or other religious organization,
- as the case may be.

123. Where a petition has been received, pursuant to section 120 or to an advertisement published pursuant to section 121, in respect of any local improvement work, and the doing of the work, in the opinion of two-thirds of all of the members of the Council of the Band is necessary or required in the general interest of the district in which the work is situated, the Council of the Band, notwithstanding lack of consent of the required majority of abutting or other occupiers concerned, may with the approval of the Superintendent, authorize and direct that the work be carried out and the cost thereof charged against the properties

concerned on a special frontage assessment system or special local improvement benefit assessment system, as the case may be.

124. (1) Where a sewer has been constructed by the Council of the Band by a vote of two-thirds of all the members thereof at any general or special meeting, may undertake the construction of private drain connections from the sewer to the street line on either or both sides as a local improvement without any petition therefore or without publishing a notice of its intention.
- (2) The cost of each private drain connection shall be specially assessed upon the particular lot for or in connection with which it is constructed, and the occupiers of the land have no right of petition against the local improvements.
- (3) Where a water main has been laid, the Council of the Band has similar powers for the construction of water service connections and the provisions of this section apply in so far as they are applicable.

125. Notwithstanding anything to the contrary in this By-law or in any resolution where the Council of the Band, by resolution passed at any general or special meeting and by a vote of two-thirds of all the members thereof, declares that it is desirable that the construction of any curbing, pavement, sidewalk, sewer or bridge, or the opening, widening, extending, grading, altering the grade of, diverting or improving of a street or the laying of a water main, should be undertaken as a local improvement, the Council of the Band, with the consent of the Superintendent, may undertake the work without petition, and the owners of the land have no right of petition.

126. Where the Council of the Band, upon the recommendation of the Minister or the Superintendent or of the medical health officer of the board of health of the Reserve, declares by resolution passed at a regular or special meeting of the Council of the Band by a vote of two-thirds of all members thereof, that the construction, enlargement or extension of a sewer as a local improvement is necessary or desir-

able in the public interest on sanitary grounds, the Council of the Band may with the approval of the Superintendent, undertake the work without petition, and the owners of the land have no right of petition.

127. (1) The sufficiency of a petition for or against a local improvement shall be determined by the assessor or Council of the Band or its appointee and his determination is final and conclusive.
- (2) Where the sufficiency of a petition has been determined by the assessor or Council of the Band or its appointee, it shall be deemed to have been and to be a sufficient petition notwithstanding that changes that have the effect of increasing or reducing the number of lots may be made by the court of revision in the lots to be specially assessed.
- (3) Notwithstanding subsections (1) and (2), where a ratepayer requests an examination of the procedures followed by the assessor of the Council of the Band or its appointee in determining the sufficiency of a petition for or against a local improvement, the Superintendent shall, upon such conditions and in such manner as the Superintendent may determine, comply with the request and if the procedure followed in determining the sufficiency of the petition was not in accordance with this By-law, the Superintendent shall so advise the assessor or the Council of the Band or its appointee who shall then determine the sufficiency of the petition in accordance with this By-law.
- (4) When it is necessary to determine the value of any lot and the value cannot be ascertained from the proper assessment roll by reason of the lot not having been separately assessed, or for any other reason, the assessor or the Council of the Band or its appointee shall fix and determine the value of the lot, and the value thereof as so fixed and determine the value of the lot, and the value thereof as so fixed and determined shall be deemed for the purpose of this Part to be the assessed value thereof, and the determination of the assessor, the Council of the Band or its appointee is final and conclusive.

- (5) Where a person who occupies land is a petitioner, but does not appear by the last revised assessment roll to be an owner, he shall be deemed an occupier if his occupancy is proved to the satisfaction of the assessor or the Council of the Band or its appointee and in that case if the person who appears by the assessment roll to be the occupier is also a petitioner, his name shall be disregarded in determining the sufficiency of the petition.
- (6) In determining the sufficiency of a petition when two or more persons are jointly assessed for a lot, they shall be reckoned as one occupier only and are not entitled to petition unless a majority of them concur therein and, unless the petition is signed by the majority of them, the signatures of any of them shall be disregarded.

128.

The Council of the Band may charge against every lot or parcel of land abutting on any main spur, whether the lot or parcel has branch spur service from the main spur or not, and against every lot or parcel having a branch spur connection with a main spur, a fixed rate per foot a year based on the frontage of the property served by the main spur, to cover the costs of and incidental to the construction, maintenance, operation and renewal of the main spur, including the costs of closing streets or lanes and of expropriating a right of way, and the annual rental to be paid to the railway company for the use of its steel.

129.

The fixed rate authorized by section 128

- (a) shall be specially assessed against the land liable therefore,
- (b) shall be entered in the tax roll as a permanent annual charge during the existence of the service, and
- (c) may be recovered in the same manner as other taxes that are a lien upon the land.

130. For the purpose of fairly adjusting from time to time the share of the costs of and incidental to the construction, maintenance, operation and renewal of any system of main spur tracks, the Council of the Band by resolution may order that the annual charges against owners of property abutting on or served by the system shall be varied as set forth in the by-law, subject to the provisions of section 129 and to the right of appeal.
131. (1) The amount assessed against any parcel of land either by way of special frontage assessment or special local benefit assessment shall be the total sum representing the proportion properly chargeable against that land of the total amount charged in respect of the local improvement against all the lands affected.
- (2) The several amounts so assessed against the several lands, with interest, shall be spread over the term of the probable lifetime of the local improvement so that it will be repayable in consecutive annual installments in such manner that the aggregate amount payable for principal and interest in any year shall be equal as nearly as may be to what is payable for principal and interest during each of the other years of the period.
- (3) Each annual installment shall be entered upon the tax roll for the year in which it is payable and an annual installment is payable in the same manner, collectable by the same methods and subject to the same penalties in case of default of payment, as if it formed part of the general Band taxes.
- (4) The occupier of any land so specially assessed may at any time commute the amount or balance remaining unpaid in respect thereof by paying the amount of the original assessment charged against the land together with interest and penalties chargeable in respect thereof less any amounts previously paid on account thereof.

- 132.
- (1) The Council of the Band may pass resolutions for providing the means of ascertaining and finally determining what portion of the cost of a local improvement shall be raised by special frontage assessment or by special local benefit assessment and what portion of it, if any, shall be borne by the Band at large.
  - (2) In the case of special local benefit assessment, the resolution may provide what lands shall be assessed in an exceptional mode as hereinbefore provided and the mode to be adopted.
  - (3) In the case of special local benefit assessment, the resolution may provide by what proportions the assessment is to be borne by the several lands benefited.
  - (4) The resolution may provide for assessing the cost or a portion of the cost, as the case may be, either by way of special frontage assessment, or by way of special local benefit assessment.
  - (5) In the case of common sewers and water mains and water service connections, the resolution may require that in addition to either the special frontage assessment or the special local benefit assessment a portion of the cost thereof be raised by a special tax levied on a frontage basis and a portion be borne by the Band at large.
  - (6) A Resolution of general application for the purposes mentioned in this section is sufficient and it is not necessary to pass a special resolution in each particular instance.
- 133.
- (1) Any local improvement may, in the discretion of the Council of the Band, be undertaken and the necessary resolutions passed and debentures issued thereunder, either before or after the cost thereof has been ascertained and finally determined as aforesaid, unless the petition or notice in respect thereof specially provides that the cost be first ascertained.

- (2) A special assessment in respect of the local improvement may be imposed by the Council of the Band, either before or after the cost thereof has been finally determined but where a local improvement has been authorized but has not been constructed or installed, a parcel abutting on the proposed local improvement shall be subject to the special assessment for one year and in the following years the special assessment shall be suspended and deferred, until the local improvement has been constructed or installed.
  - (3) If in any case the first assessment for any local improvement proves insufficient or invalid, an additional or new assessment or assessments may be made until sufficient monies have been realized to pay for the local improvement.
- 134.
- (1) Where the local improvement is the construction of pavement, the Council of the Band, before proceeding with the work, may make all necessary private drain connections from an existing sewer to the street line on either or both sides, and may also lay all necessary water mains and where gas works are owned by the Band, all necessary gas mains.
  - (2) The Council of the Band may lay all necessary water service pipes and instal stop-cocks and may make all necessary alterations or renewals of connections, pipes and stock-cocks, and where gas works are owned by the Band, may lay all necessary gas connections and make alterations for renewals.
- 135.
- Where the local improvement is the construction of a sewer or water main, the Council of the Band may at the same time as the work is proceeded with, construct all necessary private drain connections and water service pipes and stop-cocks.
- 136.
- (1) The cost of a private drain connection, water service pipe, stop-cock or gas connection, or the alteration or renewal thereof, shall be specially assessed only upon the particular lot for or in connection with which it was constructed or effected.

- (2) The work mentioned in Sections 126 and 127 shall be deemed part of the construction of the local improvement in all respects except as to the manner in which the cost of them is to be specially assessed as provided by this section.
  - (3) The amount to be assessed against each lot in respect of a private drain connection, water service pipe, stop-cock, or gas connection shall be the cost thereof from the centre of the street to the street line, whether or not the sewer or water or gas main is laid in the centre of the street, unless the Council of the Band by resolution prescribes some other method of assessment.
  - (4) The cost to be assessed against each lot in respect of a private drain connection, water service pipe, stop-cock or gas connection, or the alteration or renewal thereof, shall not be on a rate per foot frontage of the particular lot for and in connection with which they are provided.
- 137.
- (1) Where the petition for a sidewalk or boulevard is signed by two-thirds of the occupiers, representing four-fifths in value of the property liable for special assessment and is accompanied by an undertaking signed by them to pay in cash upon completion of the work, their respective share of the cost, the Council of the Band, in addition to all other remedies for recovering monies due to it in respect of the improvements, may charge the money in one sum against the property of any person in default if his default continues for 30 days after completion, whether or not the interest in the property has been transferred to another person by the original petitioner.
  - (2) The Council of the Band may also spread repayment of the cost of the work done under this section over such term of years as may be considered expedient in the case of property occupiers who did not request its construction but whose properties are nevertheless liable to be specially assessed in respect thereof.

138. (1) The Council of the Band, by resolution passed at any general or special meeting by a vote of three-fourths of all the members of the Council of the Band, may provide that the Band pay such part of the cost of any sidewalk, pavement or curbing constructed as a local improvement as the Council of the Band considers proper and as would otherwise be chargeable upon the land abutting directly on the work.
- (2) A resolution passed under subsection (1) shall not be repealed except by vote of three-fourths of all the members of the Council of the Band.
139. Where the local improvement is the acquisition, establishment, laying out and the improvement of a park or square or the construction of a bridge or the opening, widening, extending, grading, altering the grade of, diverting or improving a street, and the Council of the Band is of the opinion that for any reason it would be inequitable to charge the cost of the work to the land abutting directly thereon, the Council of the Band may provide for the payment by the Band of such part of the cost as to the Council of the Band seems just, and so much of the residue thereof as may seem just, may be specially assessed upon the land abutting directly on the local improvement, and so much of such residue as may seem just on such other land is immediately benefited by the local improvement.
140. (1) Where the work of acquiring, establishing, opening, widening, extending or diverting a street involves the taking of a portion of a lot abutting on the work, or on one or more of a number of lots or continuous lots occupied by the same person, the Council of the Band may agree with the occupier that in consideration of the dedication or gift of the land required to be taken, or a release of or reduction in the occupier's claim for compensation, the remainder of his lot or his remaining lots, as the case may be, shall be charged with no part of a specified portion or proportion only of the special assessment that would otherwise be chargeable thereon in respect of the cost of the work.

- (2) The special assessment roll shall be prepared in conformity with such agreement notwithstanding anything to the contrary in this By-law.

141.

- (1) Where the local improvement is a high pressure water main specially laid for the purpose of fire protection, the Council of the Band may provide for payment by the Band of such part of the cost as may seem just, and the residue may be assessed against the land specially benefited by the local improvement in such proportions as each parcel of land and building bears to all the land and buildings specially benefited.
- (2) In that case, without changing the total amount of the special assessment, the special assessment on each parcel of land may be varied from year to year so that it will bear the same proportion to the total special assessment as the assessment on that parcel of land and buildings according to the last revised assessment roll bears to the total assessment for the year of all the parcels of land and buildings covered by the special assessment.

142.

- (1) If there is
  - (a) a change in the plan of subdivision affecting a parcel of land, or
  - (b) a division of any parcel of land,upon or in respect of which a special frontage assessment is established on a smaller or larger proportionate assessment basis pursuant to subsection (2) of section 115, the Council of the Band shall, with respect to future years, revise the special frontage assessment.
  - (c) according to the actual number of lineal feet of the several lands measured along the abutting portion of the local improvement, or
  - (d) according to the revised number of feet abutting thereon,

so that each new parcel of land abutting on the local improvement will bear a fair, just and equitable proportion of the cost of the improvement.

- (2) The sum or sums resulting from the revision shall be levied and collected as if they had been assessed against the parcels in the original resolution.

143.

- (1) Notice of a proposed special assessment shall be given to each person registered or assessed as occupant of a parcel of land to be charged thereby either

- (a) personally, or by letter addressed to his last post office address, or

- (b) by publishing the notice once a week for three consecutive weeks in a newspaper circulating within the Reserve.

- (2) The notice shall contain

- (a) a description in general terms of the local improvement,

- (b) the probable lifetime of the local improvement as being the period over which the cost will be spread,

- (c) the probable cost, or the actual cost if then ascertained, or the uniform unit rate of the local improvement,

- (d) that portion, if any, of the cost to be borne by the Reserve at large.

- (e) the portion of the cost to be provided by special assessment and the system of special assessment under which the special assessment is proposed to be made, and

- (f) the time fixed for the sitting of the court of revision for the hearing of appeals in respect of the special assessment.

- (3) The time fixed for the sitting of the court of revision for the hearing of appeals in respect of the special assessment.

144. A memorandum in any proper book or roll kept for that purpose of the service or mailing of the notice and of the date thereof is prima facie proof of the service or mailing of the notices in accordance with section 143 on the date mentioned in the memorandum.
145. Before a special assessment is imposed, the Council of the Band shall cause to be made a special assessment roll in which shall be entered.
- (a) every lot to be specially assessed in respect of the occupier's portion of the cost, the name of the occupier and the number of feet of its frontage to be so assessed,
  - (b) every lot that but for section 146 would be exempt from the special assessment and the number of feet of its frontage.
  - (c) the rate per foot at which each lot is to be assessed, and
  - (d) the number of installments by which the special assessment is to be payable.
146. (1) Land exempt from taxation for local improvements under any general or special Act, is for all purposes except petitioning for or against undertaking a local improvement, nevertheless subject to this Part and shall be specially assessed.
- (2) The special assessments that are imposed thereon and that fall due while such land remains exempt shall not, unless there has been a previous agreement to the contrary with the occupier, be collected nor are they collectible from the occupier thereof but they shall be paid by the Band.
147. (1) There is, against every assessment made under the authority of any resolution passed respecting local improvements, a right of complaint and appeal in the same manner and by the same procedure as nearly as possible as in the case of a complaint or an appeal from an ordinary assessment, but a complaint or an appeal from an ordinary assessment, but a

complaint or an appeal does not lie against the rates per foot fixed by resolution under sections 115 to 119.

- (2) A complaint and an appeal under this section may be made only once after the imposition of the special assessment.
- (3) Where on complaint to the court of revision or on appeal to the Alberta Assessment Appeal Board an assessment is cancelled, altered or varied, the Council of the Band shall amend the resolution accordingly and the assessment so altered or varied shall be substituted for the original assessment.

148.

Subject to the right of complaint and appeal herein given, no assessment under this Part respecting local improvements is invalid by reason of any defect in form or in substance in any proceeding upon which the special assessment depends.

149.

Subject to an appeal to the Alberta Assessment Appeal Board by the like procedure and as in the like cases under the provisions of this By-law, the decision of a court of revision is final and conclusive upon all matters respecting the assessment, and the Council of the Band may, in the event of the assessment of any party being decreased or increased on an appeal, raise or lower proportionately, as the case may require, the assessment of the other parties assessed and the Council of the Band may do so without any further notice.

#### PART IV

#### ASSESSMENT OF RAILWAYS

150.

- (1) In this Part,
  - (a) "roadway" means the continuing strip of land owned or occupied by a railway company as a right of way for its railway leading from place to place within the Reserve but does not include the land that is outside the limits of the right of way and owned or occupied by the company for station grounds, extra

right of way for sidings, spur tracks, wyes or other trackage;

(b) "Superstructure"

(i) includes grading, ballast, ties, rails, switches, and other track appurtenances bridges, tunnels, culverts, signals and grade crossing protective appliances, telephone and telegraph lines, fencing on the right of way and station platforms, but

(ii) does not include railway stations, office buildings, water tanks, coal docks, well pipe lines, pump houses and equipment, warehouses, dwellings, roundhouses, turntables, shops and tool houses, stock yards, loading platforms or things of a like nature.

151.

Every railway company whose railway is not exempt from taxation shall, annually, or before the first day of February, transmit to the Council of the Band or the Reserve through which the company's railway runs, a statement signed by an authorized official of the railway company showing

(a) the quantity of land occupied by the roadway of the railway company, and

(b) the quantity of land, other than the roadway, owned or occupied by the railway company and liable to assessment.

152.

(1) The clerk or appointee of the Council of the Band shall communicate the statement to the assessor of the Reserve.

(2) The assessor or appointee of the Council of the Band shall

(a) assess the lands described in the statement as other lands within the Reserve, and

(b) deliver at, or transmit by post to, the nearest station or office of the railway company a notice addressed to the railway company stating the amounts at which the land of the railway company and the roadway and superstructure of the roadway have been assessed.

153. (1) Whether the statement is placed in the hands of the assessor of the Reserve or not, the assessor shall assess the lands and the roadway of the railway company and the superstructure of the roadway, and give the notice required by Section 152.
- (2) The roadway and superstructure of the roadway shall not be assessed at a greater value than one thousand dollars per mile.

PART V

ASSESSMENT OF ELECTRIC POWER  
AND PIPE LINES

154. In this Part,
- (a) "pipe line" includes
- (i) flow lines, gathering lines, distribution lines, transportation lines and any line of pipe, including loops, by-passes, cleanouts, valves and fittings, situated in, on or under a continuous strip of land, right of way or easement and that forms part of any system for the conveyance or transmission of gas, oil or coal or any combination, product or by-product thereof, or salt, brine or wood products, whether such system is used or not,
  - (ii) any pipe for the conveyance or disposal of any water, steam, salt water, glycol, gas or any other substance used in or incidental to the production of gas, oil or both,
  - (iii) any pipe in a well used or drilled for the purpose of
    - (A) obtaining oil or gas or both or any other mineral, or
    - (B) injecting gas, air, water or other substance to an underground formation,

(b) "works and transmission lines" means

(i) the installation, structures, material devices, fittings, apparatus, appliance equipment, plant machinery, ways and easements, constructed or acquired for and used in the generation, transformation, transmission, distribution, delivery or sale of electricity by a person or corporation whose rates are controlled or set by the Public Utilities Board or by the Band and

(ii) cables, structures, amplifiers and drop lines designed and used for the purpose of transmitting cable television for commercial sale or resale to the public

155. (1) A pipe line, or part thereof, and works and transmission lines, or part thereof, situated on the Reserve and liable to taxation by the Band shall be assessed in accordance with this Part and not any other part of this By-law.
- (2) Nothing in this Part affects the power of a Band to assess and tax by way of local improvement or frontage assessment a pipe line, or part thereof of works, and the transmission lines, or part thereof, situated in the Reserve and subject to local improvement or frontage tax.
- (3) That portion of a Band owned pipe line or works and transmission lines situated within and operated by the Reserve, is exempt from assessment under this Part.

156. The following property is exempt from assessment under this or any other Part except where otherwise directed by resolution of the Council of the Band:

- (a) works and transmission lines and pipe lines used exclusively for farm services;
- (b) canals, dams, dykes, weirs, breakwaters, ditches, basins, reservoirs, cribs and embankments;
- (c) floodgates, drains, tunnels, bridges, culverts, headworks, flumes, penstocks, aqueducts, devices and contrivances located at a dam and used in the operation of any such

installations, where the purpose is exclusively for water conservation or flood control;

- (d) all those portions of installations referred to in clause (c) which are used in connection with water conservation or flood control except such portion thereof as are used for the generation or production of electric power;
- (e) land used for the construction, maintenance, operation or abandonment of the structures, devices and installations referred to in clauses (b), (c) and (d) where those structures, devices or installations are situated thereon and used for water conservation, flood control of the generation or production of electric power;
- (f) any pipe in a capped or suspended gas well;
- (g) every right, title and interest of the Crown in any property whatsoever.

DUTIES OF ASSESSOR

- 157.
- (1) In each year the assessor shall make or cause to be made on his behalf, an assessment of all pipe lines and all works and transmission lines that are assessable under this By-law.
  - (2) Any assessment prepared under this By-law for purposes of taxation in the following year shall reflect the specifications and characteristics of the pipe lines and works and transmission lines as at the 31st day of October of the year in which the assessment is made or should have been made.
  - (3) The assessor shall determine the assessment in accordance with standards and methods prescribed by regulation under this By-law.

- (4) Where standards and methods of assessment have not been prescribed under this By-law, the assessor shall determine assessments on an equitable basis with other kinds of property in the Reserve assessable under this By-law.
  - (5) The assessment of generating, communications and substation equipment shall be at 50 percent of the assessed value applicable to other kinds of property assessable under this By-law.
  - (6) In the case of a pipe in a well used or drilled for the purpose of obtaining oil or gas or both or any other mineral or for the purpose of injecting gas, air, water or other substance to an underground formation, the pipe shall be assessed by applying such rates as may be prescribed by the Council of the Band.
  - (7) On or before the 15th day of February in the year in which an assessment has been made pursuant to subsection (1), the assessor shall send by mail to each person liable to payment of tax with respect to property assessed under this By-law, an assessment notice which shall be in the approved form.
158. Upon the completion of an assessment under this Act, the assessor shall send to the Council of the Band a return showing the amounts of the assessment of pipe lines and works and transmission lines within the Reserve that are subject to taxation.
159. (1) The Council of the Band or its appointee shall enter upon the assessment roll of the Reserve
- (a) a brief description of the works and transmission lines or pipe line liable to assessment under this By-law,
  - (b) the name and post office address of the owner or operator of the works and transmission lines or pipe lines, and
  - (c) the assessed value of works and transmission lines and pipe lines as furnished to him by the assessor

in the same manner as other assessments are entered upon the assessment roll.

- (2) Where a pipe line is operated under a lease, agreement or license from or on behalf of the owners of the pipe line, it shall be assessed in the name of the operator as if he were the owner thereof.

160.

- (1) Where any property that should have been assessed is not assessed, the assessor shall assess the property forthwith as it should have been assessed under this By-law and shall include the assessment in a return to the Council of the Band or its appointee and shall direct the Council of the Band or its appointee to place such assessments on the assessment roll.
- (2) The assessor may at any time correct errors in any assessment under this By-law and shall instruct the Council of the Band or its appointee to make such necessary corrections on the assessment roll.
- (3) Where a boundary of the Reserve is changed, the assessor shall forthwith make, or cause to be made on his behalf, any adjustment made necessary thereby to an assessment of pipe lines and works and transmission lines with the Reserve, and he shall
  - (a) notify the Council of the Band of the adjustment to the assessment,
  - (b) notify each person affected who is liable to pay tax with respect to property assessed under this By-law of the adjustment to the assessment, and
  - (c) instruct the Council of the Band or its appointee to make the necessary changes to the assessment roll to give effect to the adjustment to the assessment applicable to the Reserve.

161. (1) A person who is the owner or operator of a pipe line or works and transmission lines, that is or may be liable to assessment under this By-law, shall, on or before the 31st day of October in every year, transmit to the assessor such information and in such manner as the assessor may require for the purpose of making an assessment under this By-law.
- (2) The information submitted under subsection (1) shall reflect the specifications and characteristics of the pipe lines or works and transmission lines as at the 31st day of October of the year in which the assessment is made or should have been made.
162. The provisions of this By-law respecting appeals to the court of revision and to the Assessment Appeal Board shall apply to this Part.
163. Where any pipe line or any works and transmission lines are assessable under this By-law, no business assessment or business tax shall be levied against the owner or occupier of the premises on which any pipe line or any works and transmission lines liable to assessment, are situated, except with respect to occupied office or warehouse premises.
164. The assessor or any person designated by him for the purpose, shall be permitted to inspect and examine any pipe line and any works and transmission lines at any time during the ordinary operating hours of the pipe line or works and transmission lines, and for that purpose has the right of access over the lands upon which any part of the pipe line or works and transmission lines are situated.
165. The Council of the Band may make resolutions
- (a) approving forms for use under this Part,
  - (b) prescribing standards and methods of assessment to be used in making assessments for taxation purpose under this Part,
  - (c) governing matters relating to the administration of this Part,

- (d) providing for any matter or thing deemed necessary or advisable to facilitate the carrying out of the provisions of this By-law according to their true intent, and
- (e) defining for the purposes of assessment under Section 157 subsection (6) any part of a pool designated as a pool by the Oil and Gas Conservation Board under The Oil and Gas Conservation Act of Alberta and determining the average depth of all wells in the part of the pool so defined

PART VI

166. The Council of the Band may provide for the appointment of such other officials as it considers necessary for the carrying into effect of this By-law.
167. (1) The Council of the Band may by resolution provide for the delegation of any or all of its executive and administrative duties and powers to one or more officials, Band commissioners or administrators or to a manager.
- (2) The officials, Band commissioners, administrators or manager, as the case may be, shall exercise the powers and duties set out in this By-law and such other powers and duties as may be vested, conferred or delegated by resolution of the Council of the Band.
168. Where a resolution provides for the appointment of an official, Band Commissioner, administrator or a manager, he shall be appointed by and hold office during the pleasure of the Council of the Band or according to the terms expressed in the resolution by which he is appointed and shall not be dismissed except upon a majority vote of the members of the Council of the Band.

169. The Chief of the Band is ex officio a commissioner in addition to those appointed by the Council of the Band.
170. (1) No person having an interest in or a contract with the Reserve, other than as a member of the Band, shall be appointed as commissioner, administrator or manager shall not during the term of his office have an interest, direct or indirect, in such a contract.
- (2) If a commissioner, administrator or manager, as the case may be, knowingly acquires such an interest, he may be immediately dismissed without notice and without compensation.
171. The Council of the Band may adopt the provisions of any Act of the Province of Alberta or regulations thereunder, whole or in part, as it considers necessary for the carrying into effect of this By-Law.
172. All resolutions of the Council of the Band shall be passed in accordance with the procedure prescribed by Section 80 to 85 inclusive of The Indian Act of Canada
173. Unless otherwise provided all penalties directed by this By-law shall be imposed in accordance with clause (3) subsection (1) of Section 83 of The Indian Act of Canada.
174. This By-law and the provisions therein come into force as of the day of approval by the Minister of Indian Affairs and Northern Development.
175. This By-law repeals all previously enacted Sarcee Band Council By-laws insofar as taxation on the Sarcee Indian Reserve #145 is concerned.

APPROVED AND PASSED at a duly convened meeting of the Council of the Sarcee Band of Indians this *10<sup>th</sup>* day of *June*, 1977.

Clifford Big Plume  
Chief

Alex Crowchild  
Councillor  
Joe Big Plume  
Councillor  
Muriel Manywounds  
Councillor  
Roy Whitney Jr.  
Councillor

I, CLIFFORD BIG PLUME , Chief of the Sarcee Band of  
 Indians, do hereby certify that a true copy of the foregoing  
 By-law No. 2 was forwarded to the Minister of Indian Affairs  
 and Northern Development pursuant to section 82 (1) of The  
 Indian Act, this 10<sup>th</sup> day of June , 1977

WITNESS: )

[Signature] )  
 as to the signature )  
 of Clifford Big Plume )

[Signature]

This By-law was approved by the Minister of  
 Indian Affairs and Northern Development pursuant to Section 83 (1)  
 of the Indian Act by order dated the \_\_\_\_\_ day of \_\_\_\_\_ ,  
 1977.