

Minister of Indian Affairs
and Northern Development



Ministre des Affaires
indiennes et du Nord canadien

I, the Minister of Indian Affairs
and Northern Development, HEREBY APPROVE,
pursuant to Section 83 of the Indian Act, the
following by-law made by the Muskeg Lake
Indian band, in the Province of Saskatchewan,
at a meeting held on the 19th day of December
1990.

- **By-Law No. 1 in Respect to Muskeg Lake
Indian Reserve #102A (Land Tax By-Law)**

DATED at SASKATOON, Saskatchewan
this *Fourth* day of *April*, 1991

A handwritten signature in cursive script, appearing to read 'Jan Liddo'.

MUSKEG LAKE BAND OF INDIANS

BYLAW NO. 1 IN RESPECT TO
MUSKEG LAKE INDIAN RESERVE #102A
(LAND TAX BYLAW)

WHEREAS The Indian Act provides that the Council of a Band may make bylaws, for the purpose of taxation for local purposes, of land or interests in land, including rights to occupy, possess or use land in the Reserve (s. 83(1)(a));

AND WHEREAS the Council of the Muskeg Lake Band of Indians deems it to be expedient and in the best interests of the Band to make a bylaw for such purposes;

AND WHEREAS the Council of the Muskeg Lake Band of Indians is of the view that the enactment and implementation of this bylaw is of benefit to the members of the Band in that:

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

NOW THEREFORE the Council of the Muskeg Lake Band of Indians, at a duly convened meeting, enacts as a bylaw the following:

SHORT TITLE

1. This bylaw may be cited as the Land Tax Bylaw.

PART I - INTERPRETATION

2. (1) In this bylaw:
 - (a) "Band" means the Muskeg Lake Band of Indians;
 - (b) "Council of the Band" or "Council" means the council of the Muskeg Lake Band of Indians;
 - (c) "local improvement charge" means a charge in respect of a local improvement based on the actual or estimated capital cost and interest amortized over a period of years;
 - (d) "Reserve" means the Muskeg Lake Indian Reserve No. 102A consisting of:

Firstly

Parcel "A", Saskatoon, Saskatchewan

Plan No. 87-S-40101
MINES AND MINERALS EXCEPTED as to portion of
SW $\frac{1}{4}$ 36-36-5 W3rd
MINERALS IN THE CROWN as to portion in SE $\frac{1}{4}$
36-36-5 W3rd

C.L.S.R. No. 71873

Secondly

Parcel "C", Saskatoon, Saskatchewan
Plan No. 87-S-40101
MINES AND MINERALS EXCEPTED as to portion of N
 $\frac{1}{4}$ 25 and SW $\frac{1}{4}$ 36-36-5 W3rd
MINERALS IN THE CROWN as to portion in SE $\frac{1}{4}$
36-36-5 W3rd

C.L.S.R. No. 71873

Thirdly

Parcel "D", Saskatoon, Saskatchewan
Plan No. 87-S-40101
MINES AND MINERALS EXCEPTED as to portion of
NE $\frac{1}{4}$ 25-36-5 W3rd

C.L.S.R. No. 71873

- (e) "service charge" means a charge in respect of a service based on the estimated or actual annual cost of the service;
 - (f) "tax" means a tax levied by Section 11; and
 - (g) "utility" means any public or private corporation that provides telephone or cable services, water or electricity, gas or any other form of energy.
- (2) The preamble forms part of this Bylaw.

PART II - ADMINISTRATION

3. (1) The Council of the Band may appoint a person for a specified or indefinite term to administer this Bylaw, who shall be called the "tax administrator".

(2) The tax administrator is responsible for collection and enforcement under this Bylaw.

(3) The Council of the Band may:

- (a) appoint an acting tax administrator who may act in the case of the absence or disability of the tax administrator;

- (b) appoint other officials to assist in the administration of this Bylaw;
- (c) establish educational and professional requirements for the tax administrator and other officials who assist in the administration of this Bylaw;
- (d) make such reasonable rules and guidelines as may be necessary to establish minimum standards of assessment performance; and
- (e) develop, prescribe and require the use of all forms necessary for the administration of this Bylaw.

PART III - APPLICATION OF BYLAW

4. This Bylaw applies with respect to all land and interests in land within the Reserve.

PART IV - LIABILITY TO TAXATION

5. Subject to Section 6, all land and any interest in land in the Reserve, including any right to occupy, possess or use land in the Reserve, is subject to taxation under this Bylaw.

6. Notwithstanding Section 5, any interest in land held by Aspen Developments Inc., a body corporate incorporated pursuant to the laws of the Province of Saskatchewan, shall not be subject to taxation, provided however, that the aforesaid exemption is conditional upon Aspen Developments Inc. holding any such interest in trust for and on behalf of the Band, and the aforesaid exemption shall not apply as and from that date on which the said interest in land is no longer held by Aspen Developments Inc. as trustee for and on behalf of the Band.

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

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

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

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

10. (1) Where land or an interest in land is subject to

taxation, any person who has an interest in the land, and who has a right to occupy, possess or use the land, is liable to taxation.

(2) Where more than one person is liable to taxation with respect to a parcel of land or an interest in a parcel of land, and there is no paramount occupier, those persons are liable jointly and severally to taxation.

PART V - LEVY OF TAX

11. Commencing in the year 1991, there is hereby levied:

- (a) on all taxable land and interests in land held by a utility, a tax equal to 3.75% of the assessed market value of the lands or interests in land; and
- (b) on all taxable land and interest in land that are not held by a utility, a tax as established by an annual tax rate bylaw.

12. Subject to Part XII, taxes are due as of June 30 of the year in which they are levied.

PART VI - INFORMATION FOR ASSESSMENT ROLL

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

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

PART VII - ASSESSED VALUE

14. (1) The Council of the Band may appoint one or more assessors for a specified or indefinite term.

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

15. The assessor shall value taxable land and exempt

land in respect of which grants in lieu of taxes will be sought.

16. (1) The assessor shall carry out a valuation no later than March 31, 1991, which valuation shall constitute the assessed value for tax purposes for 1991 and each subsequent year until it is replaced by a general revaluation.

(2) The assessor shall carry out a general revaluation at least once every five (5) years.

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

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

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

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

19. Where a valuation of land or an interest in land under this Part is impractical and the land or interest is rented, the land or interest shall be deemed to have a value derived by applying a capitalization rate of 7.5% to the total annual rent.

PART VIII - THE ASSESSMENT ROLL

20. Not later than May 1 in each year, the tax administrator shall prepare an assessment roll containing the following:

- (a) a brief description of each parcel of taxable land or interest in land;
- (b) the name and address of the person liable for taxes in respect of each parcel of taxable land or interest in land;
- (c) the value of each parcel of taxable land or interest in land, as determined under Part VII; and

- (d) the annual land tax in respect of each parcel, and where applicable, the tax payable with each payment of rent.

21. The tax administrator shall include in the assessment roll the particulars set out in Section 20 for any land or interest in land in respect of which grants in lieu of taxes are sought.

22. The assessor may set out the value of improvements separately from the value of the bare land on which they are located.

23. (1) A person may change his address as set out in the assessment roll by giving written notice to the tax administrator.

(2) A person who is the holder of a charge on an interest in land or on the right to use, occupy or possess land may give written notice with full particulars of the nature, extent and duration of the charge to the tax administrator, and request copies of all tax notices issued during the duration of the charge, and the assessor shall enter that person's name and address on the assessment roll.

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

(2) On adoption, the assessment roll is open to inspection by any person during regular business hours.

25. (1) The tax administrator shall, as soon as practical after adoption of the assessment roll, mail a notice of assessment to every person named in the assessment roll in respect of each parcel of land or interest in land for which that person is liable to taxation or for which grants in lieu of taxes may be sought.

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

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

PART IX - ALTERATIONS AND ADDITIONS

27. (1) Where the tax administrator finds that:

- (a) taxable land or an interest in land or land in

respect of which grants in lieu of taxes are sought is not entered in the assessment roll;

- (b) the value of land or an interest in land is not the same as the valuation entered in the assessment roll by reason of:
 - (i) the demolition, destruction or damaging of an improvement;
 - (ii) new construction or new improvements;
 - (iii) a change in a permitted use; or
 - (iv) a subdivision;
- (c) there has been a change in the possession, use or occupation;
- (d) there is any clerical error; or
- (e) there has been a change in the eligibility for, or the amount of, an exemption from taxation;

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

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

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

29. Where there has been an under assessment resulting from:

- (a) a person's failure to disclose information required under this Bylaw with respect to land or an interest in land; or
- (b) a person's concealment of information required under this Bylaw with respect to land or an interest in land;

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

30. Where a condition that gives rise to an amendment

to the assessment roll existed during part of a year, the tax administrator shall, in preparing an amended tax notice, adjust the amount of the taxes due on a pro rata basis.

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

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

PART X - TAX NOTICE

33. (1) Where the Council of the Band adopts an assessment roll, and after notices of assessment are mailed pursuant to Section 25, the tax administrator shall forthwith mail, to every person whose name appears in the assessment roll, a tax notice, in the form set out in Schedule III, in respect of each parcel of land or interest in land for which that person is liable to taxation, and, in the case of an amended assessment roll that has been adopted, the tax administrator shall mail an amended tax notice to every person affected by the amendment.

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

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

35. Where the tax administrator mails a tax notice, the mailing of the tax notice constitutes a statement of and demand for taxes.

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

PART XI - APPEALS

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

(2) A member of the Board of Revision holds office until removed by resolution of the Council of the Band.

(3) The Council of the Band may appoint other members

of the Board to the Board of Revision to act whenever a Board member is absent or there is a vacancy on the Board.

(4) The members of the Board of Revision shall appoint a chairman from among their members.

(5) A majority of the members of the Board of Revision constitutes a quorum.

(6) A member of the Board of Revision shall not sit and hear an appeal where the member has a direct or indirect interest in the land to which the appeal relates.

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

- (a) liability to taxation;
- (b) the assessed value;
- (c) any alleged inequity; or
- (d) any alleged error or omission.

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

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

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

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

(2) The Board of Revision shall give a notice of hearing by registered mail at least twenty-one (21) days before the sitting of the Board of Revision.

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

41. The Board of Revision may proceed to hear and determine an appeal in the absence of the appellant or any

affected person.

42. (1) The Board of Revision is not bound by the rules of evidence.

(2) Evidence at a hearing by the Board of Revision need not be given under oath.

43. Where the Board of Revision gives a decision with respect to an appeal:

(a) the Board shall forthwith, by mail, notify the appellant, the assessor and any person whose name appears in the assessment roll in respect of the land or interest in land that is the subject of the appeal of the decision of the Board; and

(b) where applicable, the tax administrator shall amend the assessment roll in accordance with the decision and mail an amended assessment notice to each affected person who is liable to pay the tax.

44. An appellant may appeal the decision of the Board of Revision to the Assessment Appeal Committee within thirty (30) days of the date of mailing of the notice referred to in paragraph 43(a) by mailing to the Assessment Appeal Committee an appeal in writing that sets out the grounds for the appeal and is in the form set out in Schedule V.

45. The Council of the Band shall establish, each year, an Assessment Appeal Committee, which shall consist of three (3) persons, only one of which may be a Member of the Muskeg Lake Indian Band; provided that in the event that a Member of the Assessment Appeal Committee has any direct or indirect financial interest in any land or interest in land to which a particular appeal relates, such person shall be disqualified from acting as a member of the Assessment Appeal Committee in respect to such appeal, and the Council of the Band shall appoint a substitute for such person in respect to such appeal.

46. The Assessment Appeal Committee shall:

- (a) hear all appeals from decisions of the Board of Revision;
- (b) select a chairman of the Committee who shall supervise and direct the work of the Committee;
- (c) at least ten (10) days before the hearing of an appeal, mail, to the appellant and the assessor, a notice, in the form set out in Schedule VI, of the time and place for the hearing of the appeal, which notice shall specify the nature of the

appeal;

- (d) have the custody of all records, documents, evidence and proceedings before the Committee;
- (e) have control of its own proceedings in order to fairly and adequately determine any appeal, and has the power to require the attendance of any person who is on the Reserve and who may possess relevant information to give evidence at the hearing of an appeal by mailing to the person a request in the form set out in Schedule VII;
- (f) forthwith, by mail, notify the appellant, the assessor and any person whose name appears in the assessment roll in respect of the land or interest in land that is the subject of the appeal, of the decision of the Committee; and
- (g) where applicable, request the tax administrator to amend the assessment roll in accordance with the decision of the Committee and request the tax administrator to mail an amended assessment notice, in the form set out in Schedule II, to each affected person who is liable to pay the tax.

PART XII - DUE DATE AND INTEREST

47. Subject to Sections 48 and 49, taxes are payable as of June 30 of the year in which they are first levied, notwithstanding that an appeal is pending.

- 48. (a) Where taxes are payable in conjunction with payments of rent under Part XIII, that amount of tax payable with each rent payment shall be equal to that amount determined by dividing the total tax payable for a given year, adjusted as provided in subparagraph (c) hereinafter set forth, by the number of instalments of rent payable in such year;
- (b) Until such time as a party receives a tax notice in a given year, the instalments of tax payable by him in respect to such year shall be based on the next previous tax notice received by him;
- (c) Upon receiving a tax notice, a party required to pay tax by instalments shall adjust his instalments of tax thereafter payable upwards or downwards, as the case may be, so that at the end of the then current year, his taxes payable for such year have been paid in full.

49. Where an assessment roll is amended under this Bylaw, it shall, for the purposes of this Part, be deemed to

be amended as of the date of adoption of the assessment roll under Section 24.

50. (a) If a portion of the taxes remains unpaid on July 1 of the year they are first levied, there shall be added to them, as a penalty, One and one-half (1½%) percent of the unpaid taxes; and if a portion of taxes remains unpaid on August 1 of the year they are first levied, there shall be added to them, as an additional penalty, a further One and one-half (1½%) percent of the unpaid taxes; and if a portion of taxes remains unpaid on September 1 of the year they are first levied, there shall be added to them, as an additional penalty, a further One and one-half (1½%) percent of the unpaid taxes; and if a portion of taxes remains unpaid on October 1 of the year they are first levied, there shall be added to them, as an additional penalty, a further One and one-half (1½%) percent of the unpaid taxes; and if a portion of taxes remains unpaid on November 1 of the year they are first levied, there shall be added to them, as an additional penalty, a further One and one-half (1½%) percent of the unpaid taxes; and if a portion of taxes remains unpaid on December 1 of the year they are first levied, there shall be added to them, as an additional penalty, a further One and one-half (1½%) percent of the unpaid taxes; and the amount so added in each case shall for all purposes be deemed part of the taxes;

(b) if a portion of the taxes, including penalties, remains unpaid on December 31 in the year they were first levied, they are deemed delinquent on that day, and after that day shall bear interest at a rate equal to One and one-half (1½%) percent per month. Accrued interest shall for all purposes be deemed part of the delinquent taxes as if it had originally formed part of the taxes.

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

PART XIII - PERIODIC PAYMENTS

52. The Council of the Band may declare that tax payable by a tenant with respect to any land or interest in land that is rented, be paid to the person entitled to receive the rent from such land or interest in land at the same time and in the same manner as rent is paid; but only if the Band has first entered into an agreement with such person whereby such person has agreed to collect the tax on

behalf of the Band, and has been authorized by the Band to so collect such tax.

53. The receipt by a person of a payment on account of tax pursuant to Section 52 shall be a discharge of the liability for tax to the extent of the payment in favour of the person making payment.

PART XIV - RECEIPTS AND CERTIFICATES

54. Except where Part XIII applies, on receipt of a payment of taxes, the tax administrator shall issue an official receipt to the payer, and shall enter the number of the receipt on the assessment roll opposite the land or interest in land for which the taxes are paid.

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

PART XV - APPLICATION OF REVENUES

56. (1) All moneys raised under this Bylaw shall be placed in a special account or accounts.

(2) Moneys raised shall include:

(a) taxes;

(b) grants in lieu of taxes;

(c) interest; and

(d) amounts collected on account of costs.

(3) Subject to Section 57, an expenditure made out of moneys raised under this Bylaw shall be made under authority of a separate bylaw.

57. The following expenditures of funds raised under this Bylaw are hereby authorized:

(a) refunds of overpayment and interest;

(b) all expenses of preparation and administration of this Bylaw;

(c) the remuneration of an assessor and the tax administrator;

(d) all legal costs and other expenses of enforcement of this Bylaw; and

- (e) any refund of moneys under Part XVI;
- (f) expenditures required in order to provide services to occupants of the Reserve, including amounts payable to municipalities or other persons providing such services.

PART XVI - COLLECTION AND ENFORCEMENT

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

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

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

(2) The tax is a debt recoverable with interest, as provided under Part XII, by action in a court of competent jurisdiction.

(3) A copy of that part of an assessment roll that refers to the taxes payable by the person, certified by the tax administrator as a true copy, is evidence of the debt.

60. (1) Taxes that accrue are a special lien on the interest of the user, possessor or occupier of the land or interest in land, including improvements, and have priority to every claim, privilege, lien, charge, security interest or encumbrance of every person, and the special lien and priority are not lost or impaired by reason of any neglect, omission, error or non-registration.

(2) A special lien attaches to the interest of a subsequent user, possessor or occupier of the land.

(3) Where it is necessary or advisable to protect or enforce a charge by a proceeding, it may be done on application by order of a court of competent jurisdiction on such notice that the court considers proper.

61. (1) In January following the year for which taxes are imposed, the tax administrator shall, by mail and in the form set out in Schedule VIII, notify every person whose name appears in the assessment roll in respect of any land or interest in land for which taxes are in arrears that collection proceedings shall start after the expiry of thirty (30) days if taxes and interest are not paid in full.

(2) The tax administrator, with the approval of the Council of the Band, may, after the expiry of the thirty (30) day period referred to in subsection (1), commence collection proceedings in accordance with this Part.

62. (1) The tax administrator may, with respect to an interest in land on the Reserve, levy the amount of taxes due by distress against the goods and chattels of the person liable to pay the taxes.

(2) The tax administrator shall, by notice posted in at least three (3) conspicuous public places in the locality where the property distrained is to be sold, give at least fifteen (15) days notice, in the form set out in Schedule IX, of the time and place of the sale and of the name of the person liable to pay the taxes.

(3) The tax administrator shall sell, at public auction, the property mentioned in subsection (1) or as much thereof as may be necessary to pay the arrears of taxes and any costs.

(4) Where, pursuant to subsection (3), the tax administrator sells property, and no person claims any surplus over the amount of taxes on the grounds that the property sold belonged to him, or that he was entitled by lien or other right to the surplus, the tax administrator shall pay the surplus to the person in possession of the property when it was distrained.

(5) Subject to subsection (6), where the person for whose taxes property was distrained pursuant to subsection (1) claims a surplus on the sale of the property, the tax administrator shall pay the surplus to that person.

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

63. (1) Where land or an interest in land is not subject to tax and the interest of an occupier, user or possessor is taxable, the tax administrator may, by registered mail, give notice to the person liable for tax that he has thirty (30) days from the date of mailing of the notice, to pay the taxes, with interest, and that, on default of payment, any lease, license or permit that the occupier, user or possessor has with respect to the land or interest in land, may be cancelled.

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

(3) Where taxes with interest are not paid within thirty (30) days, the lease, license or permit may be cancelled.

64. (1) Where a person is liable for arrears of taxes in respect of a building or other improvement, the tax administrator may, by registered mail, give the person notice that he has thirty (30) days from the date of mailing of the notice to pay the taxes, with interest, and that, on default of payment, the person's interest in the building or improvement shall be offered for sale.

(2) Where a person fails within thirty (30) days to make the payment referred to in subsection (1), the tax administrator may offer for sale the person's interest in the buildings and improvements.

(3) A sale may be conducted:

(a) by public auction in accordance with Section 61; or

(b) where the Council of the Band considers it appropriate, by public tender.

(4) A sale may take place subject to the condition that the purchaser enter into a lease, license or permit with respect to the building.

65. (1) Where a sale is to be conducted by public tender, the conditions of sale, method of publication or circulation and acceptance of any offer shall be at the discretion of the Council of the Band.

(2) The Council of the Band may, in any sale, set an upset price equal to all taxes in arrears, interest, taxes for the current year and costs, and the upset price shall be the lowest amount for which the interest in land may be sold.

(3) Where there is no bid equal to or greater than the upset price, the Band is the purchaser at the upset price.

66. Where, pursuant to Section 65, the Band purchases an interest in land:

(a) it may sell the interest in land to any person for not less than the upset price within ninety (90) days of the purchase; and

(b) if the interest in land is not sold within ninety (90) days of the purchase, the Band owns the interest free and clear of any claim.

67. (1) Where the tax administrator receives money in

excess of the taxes, interest and costs as a result of a sale held pursuant to Section 62 or 65, the tax administrator shall pay the surplus to the user, possessor or occupier, as the case may be.

(2) If the Council of the Band does not set an upset price at a sale held pursuant to Section 65, and the interest in land is sold for less than the taxes owed, the debt for any deficiency is extinguished.

68. Where an interest in land is purchased by the Council of the Band pursuant to subsection 65(3), the Band is entitled to the quiet and peaceable possession of the interest in land, including improvements, and the tax administrator may enter on the land and take possession of the interest for and in the name of the Band, and if in so doing resistance is encountered, an application may be made to a court of competent jurisdiction for an order for the possession of the interest in the land.

69. (1) Where taxes are due on land occupied by a tenant whose landlord is liable for the taxes, the tax administrator may, by registered mail, in the form set out in Schedule X, give no less than thirty (30) days notice to the Landlord that, on default of payment of taxes, the tax administrator shall proceed with collection of rent under this Section.

(2) Where a landlord fails to pay taxes in full within thirty (30) days after the tax administrator gives notice pursuant to subsection (1), the tax administrator shall give the tenant notice in writing, in the form set out in Schedule XI, to pay to the Band the rent for the land as it becomes due from time to time until the amount of the taxes due are paid.

(3) The Council of the Band has the same authority as the landlord to collect rent, whether by distress or otherwise.

(4) A tenant may deduct from his rent any taxes paid by him as a result of a notice referred to in subsection (2).

70. (1) Subject to the terms of any lease, license or permit, the taxes and arrears constitute a first charge on any money payable under a fire insurance policy for loss or damage to buildings or improvements.

(2) Subsection (1) only creates a charge on money payable under a fire insurance policy that is in the amount of at least Five Hundred Dollars (\$500.00).

(3) Subsection (1) does not create a charge on any money payable under a fire insurance policy that was

effected and maintained by a mortgagee of the property insured.

(4) Where an insurer receives notice of loss or damage that may result in a charge arising pursuant to this section, the insurer shall forthwith, by registered mail, give notice of the loss or damage to the tax administrator.

(5) Within thirty (30) days after the mailing of a notice in accordance with subsection (4), the tax administrator shall, by registered mail, notify the insurer of the full amount of the taxes due in respect of the land or interest in land.

(6) Where a charge arises pursuant to subsection (1), the insurer shall pay to the Band:

- (a) the amount of the taxes stated in the notice to be due; or
- (b) the amount the insurer is liable to pay under the policy;

whichever is the lesser.

(7) Where an insurer makes a payment under subsection (6), the amount for which the insurer is liable under the policy is reduced by the amount of the payment.

71. Notwithstanding Section 61, where the Council for the Band considers it appropriate, it may authorize the tax administrator to commence collection proceedings at any time when the Council of the Band believes, on reasonable grounds, that taxes will be uncollectible after delinquency, either because of the financial condition of the taxpayer or for other suitable reasons.

72. (1) Where personal property liable to distress under Section 62 is under seizure or attachment or has been seized by a sheriff or bailiff or any court or is claimed by or in the possession of any assignee for the benefit of creditors or any liquidators or any trustee or authorized trustee in bankruptcy, or where that property has been converted into cash and is undistributed, it is sufficient for the tax administrator to, and he shall give to the sheriff, bailiff, assignee or liquidator or trustee or authorized trustee in bankruptcy, notice of the amount due for taxes.

(2) Where the tax administrator has given notice under subsection (1), the person so notified shall pay the tax administrator the amount of the taxes, after deducting any costs properly incurred, in preference and prior to any other fees, charges, liens or claims whatsoever.

73. (1) Where taxes are in arrears with respect to any land or interest in land, no person shall remove any building or other improvement over, on or in the land, or any goods or chattels located on the land without the consent of the Council of the Band.

(2) No person acquires any interest in a building or other improvement or any goods or chattels removed in contravention of subsection (1).

74. If, at any time after notice has been given under Section 61 or 69 and before the expiration of the time allowed before levy by distress can be made, the tax administrator believes on reasonable grounds that a person in possession of property liable to distress is about to move off the Reserve, and the tax administrator swears an affidavit to that effect before a Justice of the Peace, the Justice may issue a warrant to the tax administrator authorizing him to levy by distress even though the time for payment may not have expired.

75. (1) A person who fails to comply with this Bylaw or with the duties imposed by this Bylaw may have any services provided by or on behalf of the Band to the person and/or his interest in any land located on the Reserve cancelled by Band Council resolution.

(2) Before services may be cancelled for failure to comply with this Bylaw, the person who has allegedly failed to comply shall be given the opportunity to attend before the Chief and Council and present whatever evidence the person deems appropriate to show that the person has not failed to comply with this Bylaw.

(3) Notice of a meeting of the Chief and Council to consider the cancellation of services shall be given to a person who is alleged to have failed to comply with this Bylaw by way of a registered letter directed to the person two (2) weeks prior to the meeting of Chief and Council.

PART XVII - SERVICE AND LOCAL IMPROVEMENT CHARGES

76. (1) The Council of the Band may, by bylaw, impose service and local improvement charges applicable to a part of the Reserve (hereinafter in this Part called the "area") to raise money for the following purposes:

- (a) the construction or installation of a highway, lane, sidewalk, boulevard, sanitary or storm sewer, irrigation work, street lights, water supply system, parking facility, gas supply system, drain or other works that benefit property in the area;
- (b) the maintenance, operation, repair or construction

of works;

- (c) cutting grass or weeds or trimming trees or shrubbery on any highway, lane or other public place;
- (d) suppression of dust on any highway, lane or other public place;
- (e) collection and disposal of garbage;
- (f) collection and disposal of night soil or the contents of sewage holding tanks; and
- (g) notwithstanding paragraphs (1)(a) to (1)(f) inclusive, such other projects for the maintenance, improvement or repair of properties within the area as the Council of the Band may determine to be necessary or beneficial.

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

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

- (a) the number of lineal feet along the fronting or abutting lands; or
- (b) the area of the fronting or abutting lands; or
- (c) the number of dwelling units or commercial or industrial occupancies on the lands served; or
- (d) the estimated or actual use or consumption of the service by occupants of the lands served; or
- (e) two (2) or more of the above in combination.

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

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

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

- (a) publishing the notice, at least fifteen (15) days

prior to the meeting referred to in Section 78, in a newspaper of general circulation on the Reserve, if any;

- (b) posting the notice in the Band administration offices and in prominent locations on the Reserve; and
- (c) sending the notice by registered mail, in the form set out in Schedule XII, to affected holders or occupiers who are not resident on the Reserve.

(2) The notice required by paragraphs (1)(b) and (c) shall be given at least fifteen (15) days prior to the meeting referred to in Section 78.

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

(4) The notices shall state:

- (a) the intention of the Council of the Band to have the work performed and levy the charge;
- (b) the area in respect of which the charge is to be levied;
- (c) the rate at which the charge will be levied; and
- (d) that the Council of the Band shall hold a public meeting to consider written and oral representations.

78. (1) On the date and at the time and place set out in the notice referred to in Section 77, the Council of the Band shall sit and receive and hear representations.

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

(3) Notwithstanding subsection (2), where ninety (90) days have passed since a public meeting, the Council of the Band shall not proceed with a charge unless it again gives notice under Section 77.

79. (1) Where the Council of the Band imposes a charge, it need not give notice in each succeeding year, unless it proposes to amend the bylaw that imposes the charge.

(2) A uniform increase, not exceeding 20%, in the rate of a charge because of an increase in actual or estimated cost, is not an amendment to the bylaw that imposes a charge

for the purposes of subsection (1).

80. (1) The tax administrator shall keep separate accounts for money raised by each charge under this Part.

(2) The Council of the Band shall expend the money raised under this Part, and any interest that has accrued on that money, for the purpose and within the area stated in the implementing bylaw.

81. (1) Charges under this Part shall be administered and enforced under this Bylaw in the same manner as taxes.

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

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

PART XVIII - GENERAL AND MISCELLANEOUS

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

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

(2) Subsection (1) does not apply with respect to appeals under this Bylaw.

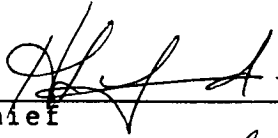
83. No action or proceeding for the return of money paid to the Band, whether under protest or otherwise, on account of a demand, whether valid or invalid, made for tax or any amount under this Bylaw, shall be commenced after the expiration of six (6) months from the making of the payment; but the payment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

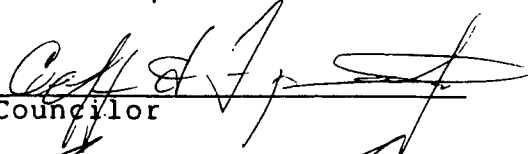
84. A finding by a court that a provision of this Bylaw is void or invalid shall not affect the validity or invalidity of the rest of the Bylaw.

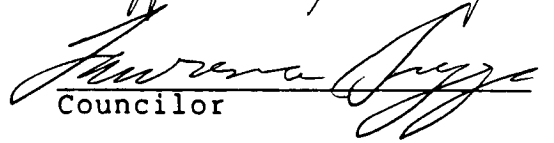
85. This Bylaw, or such part as is approved, shall come into force and effect on approval by the Minister, in whole or in part.

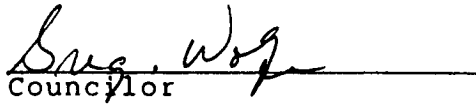
THIS BYLAW is hereby enacted by the Council of the

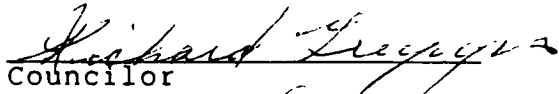
Band at a duly convened meeting held on the 19th day of
December, A.D. 1990.

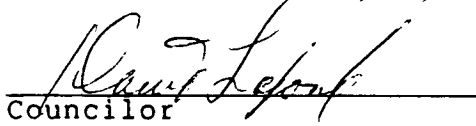

Chief

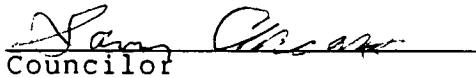

Councilor

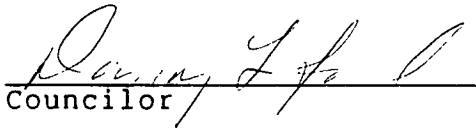

Councilor


Councilor


Councilor


Councilor


Councilor


Councilor

**SCHEDULE I
(Subsection 13(1))**

Request for Information

To: _____

Address: _____

**RE: _____
(Property Description)**

Pursuant to Subsection 13(1) of the Land Tax By-law, and pursuant to the authority vested in me by Band Council Resolution made the _____ day of _____, 19__ I hereby request that you furnish to me, in writing, information concerning the following matters:

- 1.
- 2.
- 3.

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

Yours truly,

Assessor

SCHEDULE II
(Subsection 25(2), Sections 28 and 29)

Notice of Assessment

To: _____

Address: _____

RE: _____
(Description of Property
or taxable interest)

Take notice that the Assessment Roll has been adopted by Band Council Resolution date the _____ day of _____, 19__ and that in respect of the above-noted parcel of land or interest in land the following person(s) is/are liable to pay any taxes levied pursuant to the Land Tax By-law:

Name(s)

Address(es)

The assessed value of the land or interest in land is _____.

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

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

Tax Administrator

**SCHEDULE III
(Section 33)**

Tax Notice

To: _____
Address: _____

RE: _____
(Description of land
or interest in land)

Pursuant to the provisions of the Land Tax By-law, taxes in the amount of _____ are hereby levied with respect to the above-noted parcel of land or interest therein, and take notice that said taxes are due and payable forthwith, by cheque payable to the _____ Indian Band which may be remitted to _____

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

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

Dated at _____ this _____ day of _____, 19__

Tax Administrator

**SCHEDULE IV
(Section 38)**

Appeal to Board of Revision

Pursuant to the provisions of the Land Tax By-law, I hereby appeal the assessment of the following property:

(Description of the Property)

On the following grounds:

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

Date at _____ this _____ day of _____, 19__

PRINTED NAME OF APPELLANT

Appellant's signature

Address to which all notices to
appellant are to be sent.

TO: Board of Revision

**SCHEDULE V
(Section 44)**

Appeal to the Assessment Appeal Board

TO: The Assessment Appeal Board
c/o _____ Indian Band

TAKE NOTICE that I, _____, (name) of
_____ (address), an appellant pursuant to section 44 of
the Land Tax By-law, hereby appeal the decision of the Board of Revision
(describe decision) with respect to the following property:

(Description of Property)

On the following grounds:

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

Dated at _____ this _____ day of _____, 19__

PRINTED NAME OF APPELLANT

Appellant's signature

Address

**SCHEDULE VI
(Paragraph 46(c))**

Notice of Hearing

To: _____

Address: _____

**RE: _____
(Description of Property)**

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

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

Dated at _____ this _____ day of _____, 19__

Chairman
Assessment Appeal Committee

**SCHEDULE VII
(Paragraph 46(e))**

Request for Attendance

To: _____

Address: _____

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

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

Dated at _____ this _____ day of _____, 19__

Chairman
Assessment Appeal Committee

**SCHEDULE VIII
(Subsection 61(1))**

Notice of Arrears

To: _____

Address: _____

RE: _____
(Description of Property)

Whereas your name appears in the Assessment Roll in respect of the above-described property.

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

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

And take notice that collection proceedings shall be commenced after the expiry of 30 days from the date of this notice unless the total arrears are paid in full.

Dated at _____ this _____ day of _____, 19__

Tax Administrator

SCHEDULE IX

(Section 62(2))

Notice of Sale

RE: _____
(Description of Property)

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

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

(Description of Goods for Sale)

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

Tax Administrator

**SCHEDULE X
(Subsection 69(1))**

Notice to Landlord

To: _____

Address: _____

RE: _____
(Description of Property)

RE: _____
(Name of Tenant)

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

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

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

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

Tax Administrator

**SCHEDULE XI
(Subsection 69(2))**

Notice to the Tenant

To: _____

Address: _____

RE: _____
(Description of Property)

Take notice that subsection 69(2) of the Land Tax By-law provides that where a landlord fails to pay taxes within 30 days after the Tax Administrator gives notice to pay such taxes, the Tax Administrator shall give notice to the tenant of the landlord to pay to the Band the rent for the land as it becomes due from time to time until the amount of the taxes due are paid.

And take notice that your landlord, _____ has failed to pay arrears of taxes in the amount of \$ _____ pursuant to a notice under subsection 69(1).

And take notice that you are forthwith required to remit all rents to the _____ Indian Band until such time that the amount of taxes due are paid.

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

Tax Administrator

**SCHEDULE XII
(Paragraph 77(1)(c))**

Notice of Hearing

To: _____

Address: _____

RE: _____
**(Specify proposed service or
local improvement charge)**

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

And take notice that you may also submit to the Council of the Band any written submissions which will be considered at the said meeting.

Dated at _____ this _____ day of _____, 19__

Chief and Council

