



BAND COUNCIL RESOLUTION / RÉSOLUTION DE CONSEIL DE BANDE

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98 JAN 23 17:56

NOTE: The words "From our Band Funds" "Capital" or "Revenue", whichever is the case, must appear in all resolutions requesting expenditures from Band Funds...

Table with 2 columns: Band Information (Council, Agency, Province, Place, Date) and Financial Information (Current Capital Balance, Committed Engagé, Current Revenue Balance, Committed Engagé).

DO HEREBY RESOLVE / DÉCIDE, PAR LES PRÉSENTES: TELEPHONE COMPANIES TAXATION BYLAW

WHEREAS pursuant to section 83 of the Indian Act, a band may, subject to the approval of the Minister of Indian Affairs and Northern Development, make bylaws, for taxation for local purposes of land...

AND WHEREAS it is the practice of the Province of Ontario for telephone and telegraph companies to pay a tax upon in an express exercise of its rights under section 83 of the Indian Act;

THEREFORE BE IT RESOLVED that the council of Beausoleil First Nation adopt the following bylaw in an express exercise of its rights under section 83 of the Indian Act.

1. This bylaw may cited as the Telephone Companies Taxation bylaw.

DEFINITION:

- 2. In this bylaw: (a) "band" means the Beausoleil Band; (b) "council of the band" means the council of the Beausoleil Band; (c) "customer" means a person who uses or purchases any kind of service from a telephone company; (d) "gross receipts" means all regularly recurring revenue arising from telephones and other equipment used by customers on the reserve and shall include revenue...

A quorum for this Band / Pour cette bande le quorum est consists of / fixé à SIX (6) Council Members / Membres du Conseil.

[Signature] (Chief - Chef)

CERTIFIED TRUE COPY OF ORIGINAL 72

[Signature] LYNN LOUISE ASHKEWE, a Commissioner, etc., Province of Ontario, for Government of Canada. Expires October 24, 1998.

[Signature] (Councillor - Conseiller)

FOR DEPARTMENTAL USE ONLY - RÉSERVÉ AU MINISTÈRE. Table with 5 columns: Band Fund Code, Computer Balances (Capital/Revenue), Expenditure, Authority, Source of Funds. Includes Date and Recommending/Approving Officer fields.



BAND COUNCIL RESOLUTION / RÉSOLUTION DE CONSEIL DE BANDE

98 JAN 23 17:50

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Form with fields: The council of the / Le conseil de la bande indienne (BEAUSOLEIL FIRST NATION), Agency District (SOUTHERN DISTRICT), Province (ONTARIO), Place / Nom de l'endroit (CHRISTIAN ISLAND), Date (6th FEBRUARY AD 19 97), Current Capital Balance, Committed Engagé, Current Revenue Balance, Committed Engagé.

DO HEREBY RESOLVE / DÉCIDE, PAR LES PRÉSENTES: PAGE TWO:

- (d) from long distance calls billed customers on the reserve; and there shall be a deduction from "gross receipts" of any amounts related to uncollectible accounts... (e) "person" includes a corporation, partnership, agent or trustee, their heirs, executors, administrators or legal representatives; (f) "reserve" means the reserves of the band as defined in the Indian Act, section 2(1), and special reserves pursuant to section 36; (g) "Surveyor of Taxes" means the person appointed by the Council of the Band as the Surveyor of Taxes pursuant to this bylaw; (h) "telephone company" includes a corporation, person or association of persons owning, controlling or operating a telephone system or line on the reserve or providing long distance telephone service through property, other than personal property, located on the reserve.

EXEMPTIONS:

- 3. (a) The property or interest of a telephone company wholly owned by the band or any member of the band is exempt from taxation. (b) The council of the band may, by resolution, enter into an agreement with any person to exempt that person from taxation pursuant to this bylaw, in whole or in part, where the council of the band considers such agreement and exemption to be in the best interest of the band.

A quorum for this Band / Pour cette bande le quorum est consists of / fixé à Council Members / Membres du Conseil.

CERTIFIED TRUE COPY OF ORIGINAL

Signature of Lynn Louise Ashkewe, a Commissioner, etc., Province of Ontario, for Government of Canada. Expires October 24, 1998.

Signatures of Council Members (Councillor - Conseiller)

Signature of Chief (Chef) and other Council Members (Councillor - Conseiller)

Signatures of Council Members (Councillor - Conseiller)

FOR DEPARTMENTAL USE ONLY - RÉSERVÉ AU MINISTÈRE. Table with columns: 1 Band Fund Code, 2 Computer Balances (A Capital, B Revenue), 3 Expenditure / Dépenses, 4 Authority (Indian Act Section), 5 Source of Funds (Capital, Revenue), 6 Recommended / Recommendable, Approved / Approuvable. Includes date AUG 29 1997 and signature of Jane Stewart.



BAND COUNCIL RESOLUTION / RÉSOLUTION DE CONSEIL DE BANDE

98 JAN 23 17 56

NOTE: The words "From our Band Funds" "Capital" or "Revenue", whichever is the case, must appear in all resolutions requesting expenditures from Band Funds...

Table with 2 columns: Council/Agency/Province/Place/Date and Financials (Current Capital Balance, Committed Engagé, Current Revenue Balance, Committed Engagé).

DO HEREBY RESOLVE: DÉCIDE, PAR LES PRÉSENTES: PAGE THREE:

ASSESSMENT AND TAXATION:

- 4. (a) The on-reserve property interests of a telephone company shall be assessed on the basis of the gross receipts of that company from the reserve. (b) Every telephone company owning, controlling or operating a telephone system or line on the reserve, shall provide the Surveyor of Taxes with a detailed statement by March 1st in each year...

ADMINISTRATION:

- 5. (a) The council of the band shall by resolution appoint a Surveyor of Taxes. (b) The Surveyor of Taxes shall be responsible for the administration and implementation of the provisions of this bylaw.

A quorum for this Band / Pour cette bande le quorum est consists of / fixé à Council Members / Membres du Conseil.

CERTIFIED TRUE COPY OF ORIGINAL

Signature of Lynn Louise Ashkewe, a Commissioner, etc., Province of Ontario, for Government of Canada. Expires October 24, 1998.

Signatures of Council Members (Councillor - Conseiller)

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FOR DEPARTMENTAL USE ONLY - RÉSERVÉ AU MINISTÈRE. Table with 5 columns: Band Fund Code, Computer Balances, Expenditure, Authority, Source of Funds. Includes date AUG 29 1997 and signature of Jane Stewart.



Chronological No. - N° consécutif
File Reference - N° de référence du dossier

**BAND COUNCIL RESOLUTION
RÉSOLUTION DE CONSEIL DE BANDE**

NOTE The words "From our Band Funds" "Capital" or "Revenue", whichever is applicable, must appear in all resolutions requesting expenditures from Band Funds
 NOTA Les Mots "des fonds de notre bande" "capital" ou "Revenu" selon le cas doivent paraître dans toutes les résolutions portant sur des dépenses à même les fonds des bandes

The council of the Le conseil de la bande indienne	BEAUSOLEIL FIRST NATION	Current Capital Balance Solde de capital	\$ _____
Agency District	SOUTHERN DISTRICT	Committed Engagé	\$ _____
Province	ONTARIO	Current Revenue Balance Solde de revenu	\$ _____
Place Nom de l'endroit	CHRISTIAN ISLAND	Committed Engagé	\$ _____
Date	<u>6th</u> <u>FEBRUARY</u> AD 19 <u>97</u> Day - Jour Month Mois Year Année		

DO HEREBY RESOLVE / DÉCIDE, PAR LES PRÉSENTES: PAGE FOUR:

5. (c) The Surveyor of Taxes shall prepare a report to the council of the band on or before April 1st in each year. The report shall include:
 - (i) A summary of the statements made under section 4(b).
 - (ii) The amount of tax to be devied against each telephone company pursuant to section 4(c) for the current year; and,
 - (iii) The recommendations of the Surveyor of Taxes with respect to the adminiistration of this bylaw.
- (d) Upon approval by the council of the band of the report made pursuant to section 5(c), the Surveyor of Taxes shall forthwith issue a Tax Notice to the telephone companies owning, controlling or operating a telephone system on the reserve.
- (e) Taxes are due and payable 21 days after the Tax Notice is posted.
- (f) In addition and separate from any penalty or enforcement that may be imposed under this bylaw, interest shall run on all taxes that are due and payable at the rate of 1.5% interest per month.

TAX COLLECTION:

6. (a) If the taxes imposed under this bylaw remain unpaid after December 31st of the year in which they are levied, the council of the band may bring an action in a court of competent jurisdiction to collect the debt.
- (b) Taxes due and payable are a special lien and encumbrance on the reserve interests of a telephone company

A quorum for this Band
Pour cette bande le quorum est

consists of / fixé à _____

Council Members / Membres du Conseil.

**CERTIFIED TRUE COPY
OF ORIGINAL**

[Signature]
LYNN LOUISE ASHKEWE, a Commissioner, etc.,
Province of Ontario, for Government of Canada.
Expires October 24, 1998.

<i>[Signature]</i> (Chief - Chef)	<i>[Signature]</i> (Councillor - Conseiller)	<i>[Signature]</i> (Councillor - Conseiller)
_____ (Councillor - Conseiller)	<i>[Signature]</i> (Councillor - Conseiller)	<i>[Signature]</i> (Councillor - Conseiller)
<i>[Signature]</i> (Councillor - Conseiller)	_____ (Councillor - Conseiller)	<i>[Signature]</i> (Councillor - Conseiller)
<i>[Signature]</i> (Councillor - Conseiller)	_____ (Councillor - Conseiller)	<i>[Signature]</i> (Councillor - Conseiller)

FOR DEPARTMENTAL USE ONLY - RÉSERVÉ AU MINISTÈRE				
1 Band Fund Code Code du compte de bande	2 Computer Balances - Soldes d'ordinateur		3 Expenditure - Dépenses	4 Authority (Indian Act Section) Autorité (Article de la Loi sur les Indiens)
	A. Capital	B Revenue - Revenu		
	\$ _____	\$ _____	\$ _____	5 Source of Funds Source des fonds <input type="checkbox"/> Capital <input type="checkbox"/> Revenue Revenu
6 Recommended - Recommandable			Approved - Approuvable	
Date _____			Date _____	
Recommending Officer - Recommandé par _____			Approving Officer - Approuvé par <i>[Signature]</i>	





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The council of the Le conseil de la bande indienne	BEAUSOLEIL FIRST NATION	Current Capital Balance Solde de capital	\$ _____
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Place Nom de l'endroit	CHRISTIAN ISLAND	Committed Engagé	\$ _____
Date	<u>6th</u> FEBRUARY AD 19 <u>97</u> Day - Jour Month - Mois Year - Année		

DO HEREBY RESOLVE:
 DÉCIDE, PAR LES PRÉSENTES: PAGE FIVE:

IMPOSITION PROVISION:

7. (a) The Surveyor of Taxes shall notify, forthwith, each telephone company owning, controlling or operating a telephone system or line on the reserve that this bylaw is in effect, by registered mail.
- (b) Every telephone company owning, controlling or operating a telephone system or line on the reserve shall commence tracking gross receipts from the reserve, for the purpose of preparing the report required under section 4(a), 60 days after the notice under section 7(a) is mailed until December 31st of that year.
- (c) For the first year that a tax is imposed under this bylaw, the tax shall be 5% of the gross receipts of each telephone company pursuant to section 7(b).

APPEALS:

8. An appeal, by a telephone company or the council of the band, of the basis upon which the calculation of a gross receipt was made, pursuant to section 4(b), or an appeal of the amount or tax levied pursuant to sections 4(c), shall be made by way of action in a court of competent jurisdiction.

This bylaw is hereby made at a duly convened meeting of the Council of the Beausoleil Band, this 6th day of February, 1997.

CERTIFIED TRUE COPY
 OF ORIGINAL

Lynn Louise Ashkewe
 LYNN LOUISE ASHKEWE, a Commissioner, etc.,
 Province of Ontario, for Government of Canada.
 Expires October 24, 1998.

A quorum for this Band Pour cette bande le quorum est
consists of fixé à <u>SIX (6)</u>
Council Members. Membres du Conseil.

(Councillor - Conseiller)

(Councillor - Conseiller)

(Councillor - Conseiller)

(Councillor - Conseiller)

(Chief - Chef)

(Councillor - Conseiller)

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	A Capital	B Revenue - Revenu			
6 Recommended - Recommandable		Approved - Approuvable			
Date _____		Date _____			
Recommending Officer - Recommandé par _____		Approving Officer - Approuvé par <i>Jane Stewart</i>			