



Indian and Northern  
Affairs Canada

Affaires indiennes  
et du Nord Canada

Deputy Minister

Sous-ministre

Ottawa, Canada  
K1A 0H4

On behalf of the Minister of Indian  
Affairs and Northern Development, I  
HEREBY APPROVE, pursuant to Section 83 of  
the Indian Act, the following by-laws  
made by the Kamloops Indian Band, in the  
Province of British Columbia, at a  
meeting held on the 12th day of July,  
1990.

- Kamloops Indian Band Property  
Assessment By-law
- Kamloops Indian Band Property  
Taxation By-law
- Kamloops Indian Band Taxation  
Expenditure By-law

Dated at HULL, Québec  
this 31<sup>st</sup> day of August, 1990.

Canada

## **KAMLOOPS INDIAN BAND TAXATION EXPENDITURE BY-LAW**

### **WHEREAS:**

The Kamloops Indian Band passed the Taxation Expenditure By-law, 1983, which was duly approved by the Minister of Indian Affairs, pursuant to Section 83 of the Indian Act.

### **AND WHEREAS:**

The Kamloops Indian Band deems it advisable to amend the Taxation Expenditure By-law, 1983, and to establish this amended by-law for the purposes of taxation for local purposes of land, or interest in land, in the reserve, including rights to occupy, possess or use land in the reserve.

### **BE IT HEREBY RESOLVED**

that the Chief and Council of the Kamloops Indian Band of Indians enacts the following amended By-law for the purposes of land and property assessment pursuant to the Indian Act and in particular Section 83(1) thereof:

#### **1. SHORT TITLE**

This By-law may be cited as the Taxation Expenditure By-law.

#### **2. DEFINITIONS**

"assessment area"	means lands situated within the boundaries of Kamloops Indian Reserves.
"Band Council Resolution"	means a motion, as recorded in the minutes of the meeting, passes and approved at a duly convened meeting of the Council pursuant to the consent of a majority of the councillors of the Band present at that meeting;
"Chief and Council" or "Band Council"	means the Chief and Council of the Kamloops Indian Band as selected by the custom of the Band.
"fiscal year"	means April 1 of any year to March 31 of the succeeding year.
"local government services"	includes local improvements, capital works, utility services, and the provision of any other services normally found in organized communities.

- "local improvement" means any of the following works or any combination of them:
- (a) opening, widening, straightening, extending, grading, levelling, diverting or paving a street;
  - (b) constructing a sidewalk, footcrossing, curbing, bridge, culvert or embankment forming part of a street, or constructing a system of storm drainage;
  - (c) making, deepening, enlarging, or lengthening a common sewer or water system;
  - (d) making sewer or water service connections to the street line on land abutting the main;
  - (e) constructing a conduit for wires or pipes along or under a street;
  - (f) reconstructing, replacing or repairing any of the works mentioned or any other related works;
- "Minister" means the Minister of Indian Affairs and Northern Development.
- "Reserve" means Kamloops Indian Reserves as such reserves are defined in the Indian Act, Section 2(1), and any land held as a special reserve for the use and benefit of the Kamloops Indian Band pursuant to Section 36 of the Indian Act.
- "taxation authority" means the Chief and Council of the Kamloops Indian Band.
- "utility services" means services provided by the taxation authority and, without restricting the generality of the foregoing, includes water, garbage collection and fire protection services.
3. (A) On or before February 1 in each year, Band Council shall, by Band Council Resolution, direct the preparation of a provisional budget for all or part of the succeeding fiscal year.
- (B) On or before April 15 in each fiscal year, Band Council shall adopt a By-law setting forth the annual budget, including the projected revenues and expenditures, for the provision of local government services to the assessment area, such By-law to be submitted to the Minister for approval.
- (C) All expenditures, from the moneys derived from taxation, shall be made in accordance with the annual budget By-law referred to in section 3(B).

4. (A) All revenue derived from taxation pursuant to the Property Taxation By-law, shall be deposited in a separate Bank account designated solely for the purpose, and until required to be used, may be invested in:
- (i) securities of Canada or of a province;
  - (ii) securities guaranteed for principal and interest by Canada or by a province;
  - (iii) investments guaranteed by a chartered bank; or
  - (iv) deposits in, or shares or evidence of debt of, a credit union or trust company.
- (B) All monies so set aside and any interest earned thereon shall be expended solely for the purpose of providing local government services to the assessment area, and in accordance within the annual budget adopted pursuant to Section 3.
- (C) Any revenue derived from taxation pursuant to the Property Taxation By-law, which is for the time being not required for the provision of local government services (as it may appear in the annual budget or at the end of the year designated in the annual budget) may be deposited in a separate Bank account designated as the Surplus Fund Account, until required to be used, provided that no expenditure shall be made from such fund except in accordance with Section 4(B). The Surplus Fund Account may be invested only in accordance with Section 4(A).
5. (A) The Chief and Council may by Band Council Resolution extend for a maximum of 30 days the time which anything is required to be done under this By-law and anything done within this period of time is as valid as if it had been done within the time otherwise provided for by this By-law.
- (B) Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.
- (C) This By-law shall be construed as being remedial, and shall be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objects.
- (D) Headnotes, marginal notes and headings from no part of the enactment, but shall be construed as being inserted for convenience of reference only.

Extension of Time

By-law Remedial

(E) A finding by a court that a provision of this By-law is void or invalid shall not affect the validity or invalidity of the rest of the By-law.

Approved by Chief and Council this 12 day of JULY, 1990.

Clarence Jules  
Chief

Councillors:

Clarence Jules  
Richard Seymour  
Marie Baptiste

Fred Lamine  
Richard J. L.  
Ed Guerin