

**CERTIFICATION**

Pursuant to Section 86, Indian Act RSC 1985 C.I-5 and amendments thereto, I certify that the attached copy of the Skowkale First Nation Property Tax Expenditure By-law No. 2000-01 dated June 13, 2000 is a true copy of the said by-law



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Kumar Dhir  
Lands and Trust Services,  
a Superintendent as defined in  
Section 2(1) Indian Act RSC 1985

Dated this 29 day of November, 2000

Minister of Indian Affairs  
and Northern Development



Ministre des Affaires  
indiennes et du Nord canadien

Ottawa, Canada K1A 0H4

I, the Minister of Indian Affairs and Northern Development, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following bylaw made by the Skowkale First Nation, in the Province of British Columbia, at a meeting held on the 13<sup>th</sup> day of June 2000.

- **Skowkale First Nation**  
**Property Tax Expenditure Bylaw No. 2000-01**

A handwritten signature in black ink, appearing to read 'Robert Paul'.

Dated at Ottawa, Ontario this *21* day of *September* 2000.

Canada

**SKOWKALE FIRST NATION  
BYLAW No. 2000-01  
FIRST NATION PROPERTY TAX EXPENDITURE BYLAW**

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**SKOWKALE FIRST NATION  
BYLAW No. 2000-01  
FIRST NATION PROPERTY TAX EXPENDITURE BYLAW**

**WHEREAS:**

The Property Assessment and Taxation Bylaw was made pursuant to subsection 83(1) of the Indian Act, R.S.C. 1985, c.I-5, for the purpose of taxation for local purposes of land, or interest in land, in the “reserve” (as defined in the Property Assessment and Taxation Bylaw), including rights to occupy, possess or use land in the “reserve”,

Subsection 83 (2) of the Indian Act provides that an expenditure made out of moneys raised pursuant to subsection 83(1) of the Indian Act must be made under the authority of a bylaw of the council of the band,

Part 3 of the Property Taxation Bylaw authorizes the making of certain expenditures out of property tax revenue and, in addition, the Taxation Expenditure Bylaw was enacted for the purpose, inter alia, of establishing procedures for the authorization of expenditures to be made out of property tax revenue from time to time in this bylaw,

Council wishes to revoke the Taxation Expenditure Bylaw and to authorize expenditures (in addition to those authorized under Part 3 of the Property Taxation Bylaw) to be made out of property tax revenue from time to time in this bylaw;

NOW BE IT RESOLVED that the following bylaw be and is hereby enacted pursuant to the provisions of the Indian Act and in particular subsection 83(1) and (2) thereof, for the purpose of authorizing expenditures to be made out of property tax revenue.

**PART 1 – INTERPERTATION**

**SHORT TITLE**

- 1 This bylaw may be cited for all purposes as the “Property Tax Expenditure Bylaw”.

**REVOCATION OF TAXATION EXPENDITURE BYLAW**

2. The Taxation Expenditure Bylaw approved and passed by the Band Council of the Indian Band on the 21st day of February, 1995 is hereby revoked in its entirety

**DEFINITIONS**

3. In this bylaw

“ annual property tax budget” means a budget that includes and identifies in a general way projected property tax revenue for a fiscal year, surplus or deficit property tax revenue carried over from previous years and projected expenditures to be made out of property tax revenue for the fiscal year for local purposes;

“band or First Nation” means the Skowkale First Nation, also known as the Skowkale Indian Band which is a band as defined in the section 2(1) of the Indian Act,

“band council resolution” means a motion passed and approved at a meeting of council pursuant to the consent of a majority of the quorum of the councillors of the band,

“collector” means the collector appointed by council under Section 30.1 of the Property Taxation Bylaw;

“council” means the council of the Skowkale Indian Band within the meaning of subsection 2(1) of the Indian Act as elected by the band members from time to time pursuant to the custom of the band,

“fiscal year” means January 1 of a calendar year through December 31 of the same calendar year,

“general government services” includes general administration and operations of departments of the band;

“Minister” means the Minister of Indian Affairs and Northern Development and includes a person designated in writing by the minister,

“permitted property taxation bylaw expenditures” means those expenditures out of the taxation fund, which are set out in Section 5 of this by-law,

“property assessment bylaw” means the Skowkale First Nation Property Assessment Bylaw approved and passed by council on the 21<sup>st</sup> day of February, 1995 and approved by the Minister on the 21<sup>st</sup> day of March, 1995, as amended from time to time,

“property taxation bylaw” means the Skowkale First Nation Property Taxation Bylaw approved and passed by council on the 21<sup>st</sup> day of February, 1995 and approved by the Minister on the 21<sup>st</sup> day of March, 1995, as amended from time to time;

“protective services” includes 911 administration, fire protection, police protection, inspections, emergency measures;

“recreation and cultural services” includes recreation and cultural services, local parks and playgrounds, community centre, local arena, local cultural facilities and local pool,

“reserve” means those lands the legal title to which is vested in Her Majesty, that have been set apart by Her Majesty for the use and benefit of the band, whether they be designated lands or conditionally surrendered lands or otherwise,

“taxation fund” means the taxes and other moneys raised under the Property Taxation and Assessment By-laws, and which are deposited into a special account or accounts maintained in the name of the Band in a chartered bank, credit union, or an association which provides for the pooling and investment of funds raised through property taxation,

“transportation” includes transportation services, parking, street lights, public transit, traffic signals, road and streets, and engineering/consulting;

“utility services” includes water, storm sewer, sanitary sewer, garbage collection, garbage disposal, solid waste disposal, sewage treatment and water treatment programs, services and operations.

## **PART 2 – PREPERATION OF ANNUAL BUDGET**

### **AUTHORIZATION OF EXPENDITURE OF PROPERTY TAX REVENUE**

- 4.(1) All expenditures of moneys from the taxation fund must be done pursuant to an annual budget by-law which has been approved by council, pursuant to this Part
- (2) This bylaw authorizes the expenditure of moneys in the taxation fund by council on behalf of the band for local purposes
5. Notwithstanding Section 4, the following expenditures of taxation fund moneys are permitted property taxation by-law expenditures, and are hereby authorized to be made
  - (1) all expenses of preparation and administration of the Skowkale First Nation taxation regime, including the Property Taxation and Assessment By-laws, and includes any service agreements between the Band and Sto lo Taxation Centre
  - (2) remuneration of the Collector and any other employees of the Band involved in the administration of the by-law,
  - (3) remuneration of the assessor, and any boards or committees of review established under the Assessment By-law;
  - (4) payments due under any contract of service entered into pursuant to the Property Assessment By-law, and
  - (5) all expenses of enforcement of the Property Taxation and Assessment Bylaws, including legal costs.

## **ANNUAL PROPERTY TAX BUDGET**

5, Notwithstanding Section 4, the following expenditures of taxation fund moneys are permitted property taxation by-law expenditures, and are hereby authorized to be made.

- (1) In each fiscal year, the Collector of taxes shall prepare and table with Council a draft annual property tax budget. Council shall consider and pass such budget, by way of a bylaw, on or before June 15<sup>th</sup> of the same fiscal year.
- (2) The annual budget of the Skowkale First Nation for the current fiscal year is attached to this By-law as Schedule "A"
- (3) Council may at any time, amend the annual property tax budget by passing a by-law which amends or replaces the annual property tax budget.

## **PART 3 – PROPERTY TAX REVENUE ACCOUNTS**

### **PROPERTY TAX REVENUE ACCOUNTS**

6. (1) All property tax revenue shall be deposited in a special account or accounts maintained in the name of the band and be invested until required to be expended
  - (a) for permitted property taxation bylaws expenditures as authorized under Section 5 of this by-law, or
  - (b) pursuant to an annual property tax budget that has been approved by council
- (2) Any surplus property tax revenue raised during a fiscal year that is not required for expenditure during the fiscal year either for permitted property taxation bylaw expenditures or pursuant to an annual property tax budget, shall be set aside in a special surplus fund account or accounts maintained in the name of the band and be invested until required for such expenditure in a future fiscal year.

## **PART 4 – GENERAL PROVISIONS**

### **ADMINISTRATION AND ENFORCEMENT**

7 The surveyor of taxes shall administer this bylaw.

## **BYLAW REMEDIAL**

8. This bylaw 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 objectives

## **MISCELLANEOUS**

9.
  - (1) Headings form no part of this bylaw but shall be construed as being inserted for convenience of reference only
  - (2) A finding by a court of competent jurisdiction that a section or provision of this bylaw is void or invalid shall not affect or bear upon the validity or invalidity of any other section or part of this bylaw or this bylaw as a whole
  - (3) Where a provision in this bylaw is expressed in the present tense, future tense or in the past tense, the provision applies to the circumstances as they arise
  - (4) In this bylaw words in the singular include the plural, and words in the plural include the singular

## **EXTENSION OF TIME**

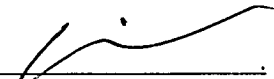
- 10 Council may, by band council resolution, extend the time within which anything under this By-law is required to be done, and anything done within the extended period of time is as valid as if it had been done within the time provided for by this By-law

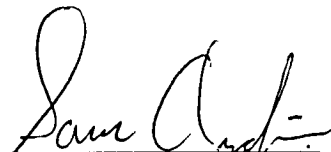
## **COMING INTO FORCE**

- 11 This bylaw shall come into force immediately upon being approved by the Minister

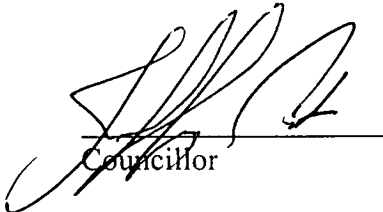


This bylaw is hereby enacted by Council at a duly convened meeting held on 13 day of June, 2000.

  
Chief David Sepass

  
Councillor

  
Councillor

  
Councillor

  
Councillor

## SCHEDULE 'A'

### 2000 Property Tax Budget for Skowkale First Nation

General Government Services	
Audit	\$ 1,600 00
Legislative	1,000.00
General Administration	7,500 00
Total General Government Services	<u>\$ 10,100.00</u>
Recreational and Cultural Services	
Community Centre	\$ 10,000 00
Local Playground and Parks	10,000 00
Total Recreational and Cultural Services	<u>\$ 20,000.00</u>
Fiscal Services	
Home Owner Grants	\$ 92,000 00
Total Fiscal Services	<u>\$ 92,000.00</u>
Tax Administration	
General	\$ 9,050 00
B C A.A	2,500 00
Total Tax Administration	<u>\$ 11,550.00</u>
Payments to Other Governments	
District of Chilliwack Water Parcel	\$ 6,520 00
District of Chilliwack	\$ 89,500 00
Total Taxes for Other Governments	<u>\$ 96,020.00</u>
Total 2000 Property Tax Budget	<u>\$ 229,670.00</u>