

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 Sliammon First Nation, in the Province of British Columbia, at  
a meeting held on the 15<sup>th</sup> day of May 1997.

- **Sliammon First Nation  
Property Tax Expenditure Bylaw**

*Jane Stewart*

Dated at Ottawa, Ontario this 20<sup>th</sup> day of June, 1997.

Canada

# Sliammon First Nation

## Property Tax Expenditure Bylaw

### WHEREAS:

A. The property assessment bylaw and the property taxation bylaw were made pursuant to subsection 83(1) of the Indian Act for the purpose of taxation for local purposes of land, or interests in land, in the "reserve" (as defined in the property taxation bylaw) including rights to occupy, possess or use land in the "reserve";

B. 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;

C. Subsection 12 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;

D. Council wishes to revoke the taxation expenditure bylaw and to authorize expenditures (in addition to those authorized under subsection 12 (2) of the property taxation bylaw) to be made out of property tax revenue from time to time in this bylaw;

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

### Short Title

1. This bylaw may be cited for all purposes as the Sliammon First Nation Property Tax Expenditure Bylaw.

### Interpretation

2. In this bylaw, including without limiting the generality of the foregoing in the recitals and this section:

"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 fiscal years and projected expenditures to be made out of property tax revenue for the fiscal year for local purposes,

" **band**" means the Sliammon First Nation .

"**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.

"**community works**" includes, without limitation , designing, constructing, reconstructing, creating, replacing, enlarging , extending , removing, moving, repairing , maintaining and operating buildings, works and facilities ( other than public works), located within reserve and owned, operated, controlled, managed, administered, provided or financially supported, wholly or in part by the band or council on behalf of the band and used for community services or general government services, including, without limiting the generality of the foregoing, band administration offices, band public works yards, cemeteries, longhouse, cultural centres, daycare centres, group homes, libraries, archives, museums, art galleries, recreation centres, parks and playgrounds, together with reserve lands appurtenant thereto,

" **community services**" includes, without limitation, programs and services (other than utility services), operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the band or council on behalf of the band and of benefit to any residents of reserve (whether in common with any non-residents of reserve or not) including, without limiting the generality of the foregoing, social, public health, cultural, recreation, education, daycare, library, park, playground, police or fire protection programs and services.

"**council**" means the council of the Sliammon First Nation within the meaning of subsection 2(1) of the Indian Act R.S.C. 1985, c.I-5, as elected by the band members from time to time pursuant to the custom of the band.

"**fiscal year**" means April 1 of a calendar year through March 31 of the following calendar year.

"**general government services**" includes, without limitation, government and administrative programs, services and operations of the band or council on behalf or the band including, without limiting the generality of the foregoing, the operations of council and the development , preparation, enforcement and administration of council or band policies, bylaw and programs and the administration and operation of department 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 property tax revenue authorized to be made under subsection 12 of the property taxation bylaw.

**"property assessment bylaw"** means the Sliammon First Nation Property assessment Bylaw approved and passed by the council on the 10<sup>th</sup> day of August, 1995 and approved by the minister on the 30<sup>th</sup> day of November, 1995, as amended from time to time,

**"property taxation bylaw"** means the Sliammon First Nation Property Taxation Bylaw approved and passed by the council on the 10<sup>th</sup> day of August, 1995 and approved by the minister on the 30<sup>th</sup> day of November, 1995, as amended from time to time,

**"Property tax revenue"** includes all taxes and other moneys raised under the property taxation bylaw, including without limiting the generality of the foregoing all interest earned thereon and other accumulations thereto from time to time,

**"public works"** includes:

- (a) designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining, or operating:
  - (i) roads, streets, overpass, underpass, sidewalks, foot crossing, curbing bridges, tunnels culverts, embankments, and retaining walls,
  - (ii) equipment, wires, works and facilities, including standards and conduits, necessary to supply public lighting within reserve, including without limiting the generality of the foregoing, all necessary poles, towers, cross-arms, encasement, transformer structures and other related works and facilities.
  - (iii) conduits for wires, fibre-optics and pipes for purpose other than providing public lighting within reserve, including without limiting the generality of the foregoing all necessary poles, towers, cross-arms, encasements, transformer structures and other related works and facilities.
  - (iv) storm or sanitary sewer or water lines, works and facilities, including service connections to sewer or water lines on land abutting a main.
  - (v) sewerage treatment and water treatment works, facilities and plants,
  - (vi) retaining walls, rip-rap, sheet-piling, sea-walls, pilings, dykes and breakwaters in, along or adjacent to the sea, a lake or a river, and

(vii) any buildings, works or facilities related or ancillary to anything referred to in subparagraphs (i) through (vi),

together with reserve lands appurtenant thereto,

- (b) remediating environmentally reserve lands, and
- (c) creating new lands by any lawful means including, without limiting the generality of the foregoing, by the placement and compaction of permitted soils and other fill materials,

"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,

"surveyor of taxes" means the surveyor of taxes appointed by council under the Sliammon First Nation Property Taxation Bylaw.

"taxation expenditure bylaw" means the Taxation Expenditure Bylaw referred to in section 2.

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

### **Authorization of Expenditure of Property Tax Revenue**

- 3. (1) This bylaw authorizes the expenditure of property tax revenue by council on behalf of the band for local purposes.
- (2) Without limiting the generality of subsection (1) but for greater certainty, this bylaw authorizes the expenditure of property tax revenue by council on behalf of the band on community works, community services, general government services, permitted property taxation bylaw expenditure, public works and utility services.

### **Annual Property Tax Budget**

- 4. (1) On or before April 30<sup>th</sup> in each fiscal year, the surveyor of taxes shall prepare and table with council a draft annual property tax budget for then current fiscal year and a draft band council resolution approving the budget, and Council shall endeavour to consider such budget and resolution on or before July 31<sup>st</sup> of the same fiscal year.

- (2) An annual property tax budget may, but is not required to, be in form of that draft annual property tax budget attached as Schedule A to this bylaw.
- (3) Subject to subsection (4), all expenditures made out of property tax revenue that Council is authorized to make under this bylaw shall be made pursuant to an annual property tax budget that has been approved by band council resolution.
- (4) For greater certainty:
  - (a) band council may at any time and from time to time amend any annual property tax budget and any band council resolution approving an annual property tax budget, and
  - (b) nothing in this bylaw shall have the effect of amending subsection 12 of the property taxation bylaw or of limiting the authorization of, or requiring additional procedures to permit, expenditures of property tax revenue thereunder.

#### **Property Tax Revenue Accounts**

- 5. (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 pursuant to an annual property tax budget that has been approved by band council resolution.
- (2) Any surplus property tax revenue raised during a fiscal year that is not required approved by band council resolution, 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.

#### **Administration and Enforcement**

- 6. The surveyor of taxes shall administer this bylaw.

#### **Bylaw Remedial**

- 7. 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**

- 8. (1) Head notes, marginal notes and provision 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 effect 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.

**Coming into Force**

9. This bylaw shall come into force immediately upon being by the minister.

**APPROVED AND PASSED** at a duly convened meeting of the Band Council of the Sliammon First Nation held at the Sliammon First Nation Administration Office, (RR# 2 Sliammon Road, Powell River, B.C. V8A-4Z3), this 15<sup>th</sup> day of May, 1997.

A Quorum of Council consists of 5 Band Councillors.

**MOVED BY:** \_\_\_\_\_ **SECONDED BY:** \_\_\_\_\_

*Bruce Hackett*  
\_\_\_\_\_

CHIEF (AND  
COUNCILLOR)

CHIEF(AND  
COUNCILLOR)

CHIEF (AND  
COUNCILLOR)

*Denise Smith*  
\_\_\_\_\_

COUNCILLOR

*Bon Pitt*  
\_\_\_\_\_

COUNCILLOR

\_\_\_\_\_

COUNCILLOR

*Walter ...*  
\_\_\_\_\_

COUNCILLOR

\_\_\_\_\_

COUNCILLOR

\_\_\_\_\_

COUNCILLOR

*Sandy ...*  
\_\_\_\_\_

COUNCILLOR

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COUNCILLOR

\_\_\_\_\_

COUNCILLOR

*Don ...*  
\_\_\_\_\_

COUNCILLOR

\_\_\_\_\_

COUNCILLOR

\_\_\_\_\_

COUNCILLOR

*John Hackett*  
\_\_\_\_\_

COUNCILLOR

\_\_\_\_\_

COUNCILLOR

\_\_\_\_\_

COUNCILLOR

# Sliammon First Nation Taxation Authority

## Schedule "A"

### 1997 Taxation Budget

**Revenues:**

Estimated Taxes Collected:	\$115,000.00
Residential (class 01)	\$2,478.18
Commercial (class 08)	\$4,315.32
Utilities (class 02 - excluding hydro)	<u>\$121,791.50</u>
<b>Total Taxes Collected :</b>	<u>\$121,791.50</u>
Addition revenue:	\$2,628.00
Water User fee	\$3,605.44
Interest earned (main account - 1996 year)	<u>\$628,024.94</u>
<b>Total Revenues:</b>	<u>\$628,024.94</u>

**Expenditures:**

**Wages and Administration:**

Wages	\$34,840.00
CPP	\$97.00
UIC	\$1,010.00
WBC	\$460.00
Group Insurance	\$1,253.00
Pension	\$1,780.00
Life Insurance	\$814.00
Training and Travel	\$3,000.00
Administration	<u>\$6,587.00</u>

**Total Wages and Admin:** \$49,841.00

**Other Costs:**

Surveyor of Taxes - fees and expenses	\$5,000.00
Legal fees and expenses	\$4,500.00
Appeal process	\$2,500.00
BCAA	<u>\$2,500.00</u>

**Total Other Costs:** \$14,500.00

**Total Expenditures:** \$64,341.00

**Contributions:**

Capital Projects Fund (10% of taxes collected)	\$12,179.15
Income Stabilization Fund (10% of taxes collected)	\$12,179.15
Water - Capital Fund	\$2,628.00
PR Regional District Service Agreement	<u>\$36,338.00</u>

**Total Contributions:** \$63,324.30

**Total Expenditures and Contributions:** \$127,665.30

**Surplus/Deficit:** \$359.64