

Minister of Indian Affairs
and Northern Development



Ministre des Affaires
indiennes et du Nord canadien

I HEREBY DECLARE the following by-law made by the
Council of the Sturgeon Lake Band of Indians, in the
Province of Alberta, at a meeting held on July 23,
1986, TO BE APPROVED pursuant to sub-section 83(1) of
the Indian Act.

A by-law respecting Taxation and Business

Licensing.

Dated at Hull, Quebec

This 17TH day of FEB. 1987

A handwritten signature in black ink that reads 'Bill McKnight'.

Bill McKnight:

Witness:

Chronological No - N° consécutif
86-87-12
File Reference - N° de référence du dossier
777/28-7/455

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

NOTE: The words "From our Band Funds" "Capital" or "Revenue", whichever is the case, 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	Sturgeon Lake Band	Current Capital Balance Solde de capital	\$ _____
Agency District	Lesser Slave Lake	Committed Engagé	\$ _____
Province	Alberta	Current Revenue Balance Solde de revenu	\$ _____
Place Nom de l'endroit	Sturgeon Lake	Committed Engagé	\$ _____
Date	23 July AD 19 86 Day - Jour Month - Mois Year - Année		

DO HEREBY RESOLVE:
DÉCIDE PAR LES PRÉSENTES:

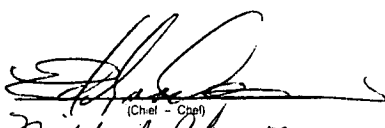
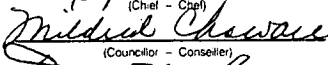
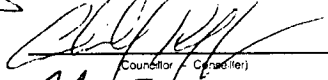
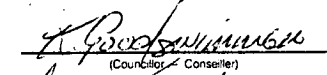
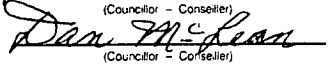
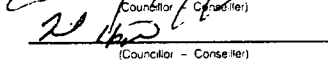
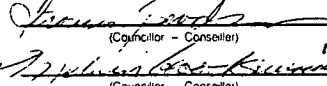
WHEREAS the Chief and Council of the Sturgeon Lake Indian Band desires to make By-Laws for the purpose contained in Section 83 (1)(a), (1)(c), (1)(e) and (1)(g) of the Indian Act 1970, c. 1-6 as amended.

WHEREAS the Governor in Council has by Order in Council P.C. - 1976 - 2141 dated September 8, 1976, declared that the Sturgeon Lake Indian Band has reached an advanced stage of development.

BE IT RESOLVED that the Sturgeon Lake Band Chief and Council passes the By Law cited as the "Sturgeon Lake Band Taxation and Business Licensing By-Law."

(copy attached)

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

 (Chief - Chef)	 (Councilor - Conseiller)	 (Councilor - Conseiller)
 (Councilor - Conseiller)	 (Councilor - Conseiller)	 (Councilor - Conseiller)
 (Councilor - Conseiller)	_____ (Councilor - Conseiller)	_____ (Councilor - Conseiller)
_____ (Councilor - Conseiller)	_____ (Councilor - Conseiller)	_____ (Councilor - 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		
	\$ _____	\$ _____	\$ _____	<input type="checkbox"/> Capital <input type="checkbox"/> Revenue <input type="checkbox"/> Revenu
6. Recommended - Recommandable			Approved - Approuvable	
Date _____ Recommending Officer - Recommandé par _____			Date _____ Approving Officer - Approuvé par _____	

THE STURGEON LAKE INDIAN BAND BY-LAW NO. _____

"STURGEON LAKE BAND TAXATION BYLAW"

WHEREAS the Council of the Sturgeon Lake Indian Band of the Sturgeon Lake Indian Reserves #154, #154A and #154B, in the Province of Alberta, desires to make By-Laws for the purposes contained in Section 83(1)(a), (1)(c), (1)(e) and (1)(g) of the Indian Act 1970, c. I-6, as amended.

AND WHEREAS the Governor in Council has by Order in Council P.C. - 1976 - 2141 dated September 8, 1976, declared that the Sturgeon Lake Indian Band has reached an advanced stage of development;

THEREFORE BE IT RESOLVED THAT:

1. This By-Law may be cited as the "Sturgeon Lake Band Taxation and Business Licensing By-Law";

DEFINITIONS

2. In this By-Law,
 - a. 'Assessor' means a person appointed by the Council to make assessments.
 - b. 'Band' means the Sturgeon Lake Indian Band as constituted pursuant to the provisions of the Indian Act R.S.C. 1970 C. I-6, as amended.
 - c. 'Business' includes business, trade, profession, industry, occupation, employment or calling and the providing of goods and services.
 - d. 'Council' means the Council of the Sturgeon Lake Indian Band.
 - e. 'Improvement' means
 - i) a building or structure erected or placed upon, in, over or under land whether or not it is so affixed as to become transferred without special mention by a transfer of interest of the land,
 - ii) anything affixed to or integrated in a building or structure affixed to the land that would without special mention be transferred by a transfer of interest in the land, and
 - iii) machinery, equipment, appliances, working tanks, and other things including the supporting foundations and footings that form an integral part of an operational unit designed for or used in
 - a) processing or manufacturing, or
 - b) the production of natural resources or the transmission of natural resources pipeline,

whether or not the machinery, equipment, appliances, working tanks or other things are so affixed as to become transferred without special mention by a transfer of the interest in the land.

- f. 'Indian' has the same meaning as is found in the Indian Act.
- g. 'Member of the Band' means a member of the Sturgeon Lake Indian Band.
- h. 'Land' means land situated on the Sturgeon Lake Indian Reserves #154, #154A and #154B and includes tenements, hereditaments, or any estate, interest, license or permit therein, and without restricting the generality of the foregoing, includes timber but does not include minerals.
- i. 'Occupant' means a person lawfully in possession of land on the Reserve.
- j. 'Person' includes a corporation and the heirs, executors, administrators or other legal representatives of a person.
- k. 'Parcel' means
 - i) any portion of Land, the boundaries of which are described or referred to in a document or instrument giving a person the right to lawful possession thereof, or
 - ii) any portion of the Reserve deemed by the Council to be a parcel.
- l. 'Pipeline' means:
 - i) any continuous string of pipe, including loops, by-passes, cleanouts, distribution meters, distribution regulators, valves and fittings situated in, on or under a continuous strip of land, right of way or easement being constructed or constructed or acquired for gathering, distributing or transporting of gas, oil, salt, brine, wood or any combination, product or by-product thereof whether the string of pipe is used or not,
 - ii) any pipe for the conveyance or disposal of any water, steam, salt water, glycol, gas or any other substance used in or incidental to the production of gas or oil or both,
 - iii) any pipe in a well used or drilled for the purpose of
 - a) obtaining oil or gas, or both, or any other mineral,
 - b) injecting or disposing of gas, air, water or other substance to any underground formation, or
 - c) supplying water for injection to any underground formation.
 - iv) land held by the Crown forming the sites of wells used for any of the purposes described in subclause (iii),
 - v) pipeline rights of way or easements,

vi) well head installations and other improvements located at the well site and used to obtain production from the well or for the protection of the well head installations, and

vii) drain lines and flare lines,

but does not include

viii) the inlet valve or outlet valve or any installations, materials, devices, fittings, apparatus, appliances, pipe equipment or plant machinery between those valves in any processing, refining, manufacturing, marketing, transmission line pumping, heating, treating, separating, or storage facilities, or between those valves in any regulating or metering station, or

ix) land or buildings or structures not otherwise mentioned in this clause.

m. 'Property' includes land, improvements, pipelines, works and transmission lines.

n. 'Reserve' means the Sturgeon Lake Indian Reserves #154, #154A and #154B, in the Province of Alberta.

o. 'Resolution' means a Resolution or Motion passed at a meeting of Council duly convened.

p. 'Works and Transmission Lines' means:

i) the installations, structures, materials, devices, fittings, apparatus, appliances, equipment, plant machinery, ways and easements, constructed or acquired for and used in the generation, transformation, transmission, distribution, delivery or sale of electricity by a person whose rates are controlled or set by the Public Utilities Board or by a municipality, and

ii) cables, structures, amplifiers and drop lines designed and used for the purpose of transmitting cable television for commercial sale or resale to the public, except those cables, structures, amplifiers or drop lines installed within and owned by the owner of the building,

but does not include physical land or buildings.

LIABILITY TO ASSESSMENT AND TAXATION

3. (1) Except as provided by this By-Law and subject to subsection (2) all property in the Reserve of persons who are lawfully in possession thereof, or who have a right to occupy, use, reside or otherwise exercise rights thereon, is subject to assessment and taxation on an annual basis by the Band.
- (2) Notwithstanding anything in this By-Law, the following property is exempt from assessment and taxation:
- i) the interests of an Indian or the Band,
 - ii) the interests of a company wholly owned by the Band or any member of or members of the Band,
 - iii) all personal property, except personal property that is expressly declared by this By-Law to be assessable,
 - iv) property used for school or religious purposes.

ASSESSMENT

4. Every year, the Council shall cause to be prepared an assessment roll setting forth the assessed value of all assessable property in the Reserve as established by the assessor in accordance with this By-Law.

5. The Council may by By-Law prescribe standards and methods of assessment.

6. Where the Council has not prescribed standards and methods of assessment,

- (1) the assessor shall apply the regulations made from time to time by the Minister of Municipal Affairs for the Province of Alberta, pursuant to the provisions of The Municipal Taxation Act of Alberta, R.S.A. 1980, as amended, or
- (2) where the property to be assessed is a pipeline or works and transmission line, the assessor shall apply the standards and methods prescribed by regulations made from time to time pursuant to the Electric Power and Pipeline Assessment Act, R.S.A. 1980.

7. The Assessor shall assess all property that is liable to assessment under this By-Law according to the standards and methods of assessment pursuant to Section 5 of these By-Laws or where the Council has not prescribed standards and methods of assessment pursuant to Section 6 of these By-Laws.

8. Where there are no standards and methods to apply to a particular assessment, the assessor shall assess the property on an equitable basis with other similar kinds of property on the Reserve, and if there are no such similar properties on the Reserve, then with similar property in neighbouring municipalities.

9. In assessing property, the assessor shall separately assess land, improvements, pipelines, and works and transmission lines.

10. The assessor shall, not later than the 31st day of December in each year, assess for taxation purposes in the next following year all assessable property in the Reserve, however in the year 1986 the assessment made in 1986 shall apply to taxation in 1986.

11. Notwithstanding Section 10, the Council may, by resolution, authorize the assessor to use the assessed value of the property as shown on the assessment roll of the current year as the assessed value of the property for the next following year.

12. Every person whose property may be subject to assessment, shall give to the assessor all information necessary to enable him to make an assessment and shall permit the assessor to inspect his property upon reasonable notice by the assessor.

13. After the assessor has completed the assessment, he shall return to the Council the assessments made by him and the Council shall cause to be entered upon the assessment roll the assessments returned by the assessor.

14. After the assessment roll has been completed, the Council shall cause an assessment slip setting out the amount of the assessment to be sent by mail or otherwise delivered to every person whose name appears on the assessment roll.

15. A person who appears on the assessment roll may, upon reasonable notice to the Council, and during the office hours of the Band Administration, inspect the assessment roll.

COMPLAINTS

16. A person whose name appears on the assessment roll may complain to the Council in respect of:

- a. An error or omission alleged in respect of the assessment of any property,
- b. An assessment alleged to be too high or too low,
- c. A property in any way wrongly assessed, or
- d. The name of a person alleged to be wrongfully entered upon or omitted from the assessment roll.

18. (1) A person who wishes to complain to the Council pursuant to Section 16 shall notify the Council in writing of the particulars and grounds of his complaint.

- (2) A notice of complaint may be in Form A and shall be received by the Council at the Band Administration Building within thirty days after the mailing or delivery of the assessment slip to the complainant.
- (3) Every notice of complaint shall contain a mailing address to which all notices to the complainant may be sent.
- (4) The complainant shall enclose with his notice of complaint the sum of \$10.00 in respect of each parcel, improvement, pipeline or works and transmission line to which the complaint relates and in the event that the complaint is allowed, the sum deposited shall be returned to the complainant and otherwise it shall form part of the general revenue of the Band.
- (5) Upon receipt by the Council of a notice of complaint, the Council shall notify the complainant, the assessor and any other person affected thereby of the time and place of the sitting of the Council to hear the complaint.
- (6) A notice under subsection (5) shall be sent by mail to any person affected at the address shown on the notice of complaint at least ten days before the sitting of the Council.
- (7) Where a complainant or any person whose assessment may be affected by the result of a complaint fails to appear in person or by an agent, the Council may proceed in his absence.

18. Where the value at which any property is assessed appears to be more or less than its fair actual value, the amount of the assessment of the property shall nevertheless not be varied on complaint if the value at which the property is assessed is fair and just in proportion to the value at which other property on the Reserve subject to assessment is assessed.

19. Where the Council has heard a complaint and made a decision the Council shall direct that the assessment roll be amended in accordance with its decision.

20. When the Council has heard and determined any complaint, the Council shall forthwith notify the complainant and the assessor of its decision.

TAXATION

21. The Council shall, in each year, pass a budget By-Law:

- (1) To establish a rate of taxation to be levied on all assessed property shown on the assessment roll; and
- (2) To provide for expenditure of the revenues derived from taxation.

22. All taxes levied shall be deemed to have been imposed, and shall be deemed to be due on and from the 1st day of January of the current year.

23. (1) The Council shall cause a tax roll to be prepared setting out the names of all persons on the assessment roll and the amount of tax levied with respect to each category of property therein.
- (2) The tax roll may be included on the same document as the assessment roll.
- (3) After the preparation of the tax roll is complete, the Council shall cause a notice of taxation to be sent to each person liable to pay tax such notice to be in the form of Form B attached hereto.

24. All taxes owing are payable within sixty days after a notice under Section 23(3) has been mailed to the person liable to taxation.

25. The Council may, by Resolution authorize an agreement with the Band compromising payment of arrears of taxes upon such terms as the Council deems advisable and wherever the Council deems it is in the best interests of the Band as a whole to do so.

26. The Council may, by By-Law, enter into agreements with any person to exempt that person from taxation pursuant to this By-Law in whole or in part where the Council considers such exemption to be in the best interests of the Band as a whole.

27. The Council may, by By-Law, cancel arrears of taxes that appear on the assessment and tax roll for any purpose which the Council deems advisable and wherever the Council deems it is in the best interests of the Band as a whole to do so.

BUSINESS LICENSES

28. Every person engaging in a business, wholly or partially on the Reserve, shall obtain a business license from the Council.

29. All persons wishing to engage in a business, wholly or partially on the Reserve, must submit an application to the Council in a form set out in Form C attached hereto.

30. The Council may, on an annual basis, by Resolution prescribe the licence fees for the classes of business as set out in Schedule "A"

31. The Council shall issue a business license to every applicant upon receipt of a completed application and payment of the prescribed fee.

32. The Council may refuse to issue a license, where the business is contrary to any provision of the Indian Act, any regulation thereunder or any other law which may be in force.

OFFENCES AND PENALTIES

33. (1) Any person who fails to pay all or a portion of any taxes imposed pursuant to this By-Law is guilty of an offence punishable on summary conviction and is liable to a fine in an amount equal to the amount of tax owing and remaining unpaid.

(2) Notwithstanding section 33(1), the Council may on behalf of the Band, take any other proceedings available to it at law to recover amounts owed in respect of unpaid taxes.

FORM A

NOTICE OF COMPLAINT

TO: COUNCIL, STURGEON LAKE BAND OF INDIANS

1. Name of Person Lawfully in Possession _____
_____.
2. Assessment Roll Number _____.
3. Description of Property _____
_____.
4. Brief Description of Complaint _____

_____.
5. Mailing Address for Service of Notice of Hearing of Complaint _____
_____.

Signature

** \$10.00 fee must be enclosed.

PASSED at a Council Meeting this 23 day of July, A.D.
1986.

CHIEF

COUNCILLOR

COUNCILLOR

COUNCILLOR

COUNCILLOR

COUNCILLOR

COUNCILLOR

COUNCILLOR

COUNCILLOR

APPROVED BY THE MINISTER OF INDIAN AFFAIRS AND NORTHERN DEVELOPMENT on
this _____ day of _____, A.D. 1986.

MINISTER OF INDIAN AFFAIRS AND NORTHERN
DEVELOPMENT

FORM B

NOTICE OF TAXATION

For the year 19 _____

Roll No. _____.

TO _____.

TAKE NOTICE that the property set out below of which you are in lawful possession has been taxed as follows:

	<u>Assessed Value</u>	<u>Rate of Taxation</u>	<u>Amount of Tax</u>
Land:	_____	_____	_____
Improvements:	_____	_____	_____
Pipelines:	_____	_____	_____
Transmission Lines:	_____	_____	_____
TOTAL AMOUNT OF TAX OWING:			_____

All Taxes owing must be paid within 60 days. Failure to pay taxes is an offence punishable on summary conviction.

FORM C

APPLICATION FOR BUSINESS LICENSE
STURGEON LAKE INDIAN RESERVE NO. 154, 154A AND 154B
IN THE PROVINCE OF ALBERTA

FOR THE YEAR COMMENCING JANUARY 1, 19__.

NAME OF APPLICANT _____.

ADDRESS OF APPLICANT _____.

_____.

NATURE OF BUSINESS _____.

_____.

_____.

FEE _____.

SCHEDULE "A"

CLASSES OF BUSINESS FOR LICENCE FEES

Advertising Sign Painter
Advertising Canvasser
Advertising Truck or Car (Commercial)
Accountants' Public / Chartered
Auction Mart
Auctioneer
Auditor
Air Conditioning and Refrigeration
Auto Body Shop
Auto Wrecker
Automobile Dealer
Auto Electric Sales & Service
Apartment House per suite, unit, room
Amusement Places

Bakery
Banks
Barber Shop - per chair
Barristers and Solicitors
Beauty Shop
Bill Posters
Billiard Hall
Bicycle Shop
Bowling Alley
Book Agents
Boxing & Wrestling Promoters
Building Movers
Bulk Oil & Gas Sales
Butcher, Fish Dealer, or keeper of a shop or stall
Cabaret Keeper
Cafe or Restaurant
Candy or Ice Cream Sales Truck per vehicle
Chiropracter
Cafe or Restaurant
Candy or Ice Cream Sales Truck per vehicle
Christmas Tree Sales per location
Confectionery Dealer
Circus - for show per day depending on the size and nature of the Circus or to the objects for which the circus is being operated. Providing that Council may by resolution in a proper case having regard to the size and nature make a reasonable reduction from the said fee.

Car Wash
Collection Agency or Order Office
Concrete Batch Plant
Contractors: General
Carpentry (All Classes)
Excavator
Concrete
Plasterer, Stucco, or Dry Wall
Roofer
Linoleum, Terrazo, or Tile
Brick, Block or Stone Layer
Floor Finisher or Layer
Painter, Paperhanger, or Decorator

Contractors - cont'd.

Electrician
Plumber, Gas fitter or Steam Fitter
Siding Applicator or Shingler
Sheet Metal or Tinsmith
Heating or Ventilating

Diary
Dairy Bar
Dance Hall Keeper
Dance School
Delivery Trucks per vehicle
Dentist
Doctor
Drayman

Engineers
Electrical Repair Shop

Faith Healers and Health Cults
Funeral Home
Flower Shop

Gardening & Landscaping
Gasoline & Service Stations (with Restaurant or Coffee Shop)
General Garages
General Retail Store (All Classes)

Halls for Entertainment
Hotel or Motor Hotel w/rest, w/lic, lounge or tavern

Investment Promotor
Implement Dealer
Insurance Agent

Janitor Service
Jeweller
Junk Dealer

Kennels
Laundry - coin, dry cleaning, dryers, & pressers or pick up depot
Laundry and Dry Cleaning Trucks - per vehicle
Livestock Dealers
Locker Plants
Lumber Dealers and/or Building Supplies

Machine Shop
Manicurists
Massage Parlour or Bath House or Health Club
Money Lenders
Motel w/restaurant

Optometrist

Palmist, Phrenologist, Character Analyzer, Astrologer, Clairvoyant Crystal Gazer, Graphologist, Psychic Reader, Sand Reader or Water Reader, or any other business similar in kind, character or nature.

Oilfield Supplies
Drive In Eating Place
Agents for Avon, Watkins, Fuller Brush, Tupperware, etc.

Pawnbroker
Photographer (itinerant)
Photographer
Printer
Propane Dealers

Radio & T.V. Sales
Radio & T.V. Repair
Real Estate Agent

Salvage Dealers
Sand & Gravel
Second Hand Dealer
Shoe Shine Stand
Shoe Repair Shop
Solicitors for Periodicals (Principles Licence)
Per Agent
Surveyors

Taxi - per car
Theatre
Tire Shop
Trailer Park

Transient House Repairman
Truck Terminal
Trucking - per unit

Upholsterer
Used Car Dealer

Veterinarian

Welders (Mobile - portable)

Any other business not specifically mentioned in this schedule or not provided for in any other place in the By-Law.

In the event a categorized business encompasses two or more of the listed businesses the license fee shall be the higher fee as set out in this schedule.