



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, in part, pursuant to Section 83 of the Indian Act, the following by-law made by the Council of the Blackfoot Indian Band (Siksika Nation), in the Province of Alberta, at a meeting held on the 9th day of January, 1990.

Siksika Nation Land Tax By-law

That part of the by-law that is not approved is subsection 56(a) which provides as follows:

56. Tribal Council may, by resolution, with respect to any land where it considers it equitable to do so,
(a) cancel or refund all or any part of the land taxes, or

Dated at HULL, Quebec
this ~~20th~~ day of ~~MARCH~~, 1990

SIKSIKA NATION LAND TAX BY-LAW

WHEREAS the Siksika Nation has and continues to exercise an inherent Aboriginal right of self-government as recognized and affirmed by Section 35 of the Constitution Act, 1982;

AND WHEREAS the Indian Act, R.S. c. I-6, provides that the council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, in the reserve (s. 83(1)(a));

AND WHEREAS the Tribal Council of the Siksika Nation deems it to be expedient and in the best interests of the tribe to make a by-law for such purposes;

AND WHEREAS the Tribal Council is of the view that the enactment and implementation of this by-law is of benefit to the members of the tribe in that:

- (a) it will raise revenue for local purposes; and
- (b) it will tax the wealth inherent in the use and occupation of tribal lands by others.

NOW THEREFORE the Tribal Council of the Siksika Nation, without prejudice to but in express affirmation of its right of self-government, hereby enacts:

PART I INTERPRETATION

1. The preamble forms part of this by-law.
2. In this by-law,
"Siksika Nation" and "tribe" mean the Blackfoot Indian Band;
"Tribal Council" means the council of the band;
"land" has the extensive meaning of the common law.

PART II ADMINISTRATION

3. (1) This by-law shall be administered by an officer of the tribal administration appointed by resolution of Tribal Council, who shall be called the "land tax administrator".

- (2) The Tribal Council may by resolution:
 - (a) appoint an acting land tax administrator in the case of the absence or disability of the land tax administrator; or
 - (b) appoint other officials or staff to assist in the administration of this by-law; or
 - (c) delegate to a committee of Tribal Council or to the land tax administrator the authority to hire such officials or staff.

PART III

APPLICATION OF BY-LAW

4. This by-law applies to all land within the geographical limits of the reserve of the Siksika Nation, including any territory added to the reserve in future.

PART IV

LIABILITY TO TAXATION

5. The property taxable under this by-law shall be all land and any interest in land, including any right to occupy, possess, or use land, but subject to section 6 and Part XVIII.
6. The following property shall be exempt from taxation:
 - (a) any interest of the tribe or of a member of the tribe;
 - (b) any interest of a corporation all of the shareholders of which are the members of Tribal Council, which interest is held for the benefit of the tribe;
 - (c) a building used exclusively for school purposes and the land necessary as the site for such building;
 - (d) a building occupied by a religious body and chiefly used for divine service, public worship or religious education and the land necessary as the site for such building;
 - (e) a building used as a hospital (other than a private hospital) or as part thereof and the land necessary as the site for such building;
 - (f) a building used as a university, technical institute, or public college, not operated for profit, or as part thereof, and the land necessary as the site for such building;
 - (g) a building used chiefly for the purpose of providing housing accommodation for the elderly or persons suffering from physical or mental disability, not operated for profit, and the land necessary as the site for such building;

- (h) a cemetery to the extent that it is actually used for burial purposes.
- 7. Notwithstanding section 6, all land is liable to service and local improvement charges.
- 8. The exemption of an interest in land shall not affect the liability to taxation of any other interest in that land.
- 9. An exemption shall apply, and shall only apply, to that portion of a building occupied or used for a purpose for which an exemption is granted, and to the site of the building in the same proportion.
- 10. In respect of taxable property, those liable to pay land tax are the following:
 - (a) the owner of the land; and
 - (b) where the owner is exempt,
 - (i) the holder or occupier, and
 - (ii) where 2 or more persons hold or occupy the same land under separate permits, leases or other rights or grants, each of those persons.

PART V

LEVY OF TAX

- 11. In each year commencing in 1990 there is hereby levied on all taxable land a land tax equal to 2% of its assessed value.
- 12. The land tax shall be deemed to be imposed as of January 1 of the then concurrent year.

PART VI

INFORMATION FOR TAX ROLL

- 13. (1) Every person liable for land tax or his agent and every person whose name is shown on the tax roll or his agent shall, whenever so required, forthwith furnish to the assessor or to the land tax administrator in writing, signed by the person concerned, true and accurate information concerning the land owned or occupied by that person, in the form and detail required, including particulars as to purchase price, terms and covenants in leases, construction costs including costs of alterations and repairs, and rents payable or paid or agreed to be paid.
- (2) The assessor or the land tax administrator shall have the right to enter upon and inspect land, including improvements, at any reasonable time, and no owner or occupier shall prevent him from doing so.

- (3) Where an assessor does not receive information pursuant to a request under subsection (1) or he is not satisfied with the information received, he may value the land on the basis of any other information in his possession.

PART VII

ASSESSED VALUE

14. Tribal Council may by resolution appoint one or more assessors. An appointment may be for a specified or indefinite term and may be for the purpose of valuing particular land or particular kinds of land, as set out in the resolution.
15. A valuation shall be made of taxable land and of exempt land in respect of which grants in lieu of taxes will be sought.
16. A valuation shall be carried out no later than March 31, 1990 which shall constitute assessed value for land tax purposes for 1990 and subsequent years until replaced by a general revaluation. A general revaluation shall be carried out at least every seven years.
17. In making a valuation, the assessor shall use such methods and standards of valuation as he considers appropriate, which may include those prescribed for assessors under The Municipal Taxation Act, R.S.A. 1980 c.M-31, and the assessor may value land on the basis of statutory or regulated rates of assessment in use in the Province of Alberta or by comparison with assessments in neighbouring counties.
18.
 - (1) Land shall be valued as if the taxable interest were fee simple without encumbrance or restriction.
 - (2) Notwithstanding subsection (1), if the Crown or the Tribal Council has in the lease or other instrument granting an interest in land placed restrictions on the use of the land, then the assessor may take such restrictions into account in making his valuation.
 - (3) The duration of the interest of a holder or occupier referred to in subsection (2) or the right of the Crown or the Tribal Council to terminate that interest is not a restriction within the meaning of subsection (2).
19.
 - (1) Where Tribal Council is of the view that valuation by an assessor under this Part is in respect of certain land or a certain kind of land impractical, the land shall be deemed to have a value equal to the total annual rent times a capitalization factor of 7.5.
 - (2) In any year in which a general valuation is being carried out the Tribal Council shall reconsider the capitalization factor set out in subsection (1).

PART VIII
THE TAX ROLL

20. As soon as is practicable in each year, the land tax administrator shall prepare a tax roll containing the following:

- (a) a brief description of each parcel of taxable land;
- (b) the name and post office address of the person liable for taxes in respect of each parcel of taxable land;
- (c) the value of each parcel of taxable land, as determined under Part VII;
- (d) the annual land tax in respect of each parcel, and where applicable, the land tax payable with each payment of rent.

21. The land tax administrator shall include in the tax roll the particulars set out in section 20 of any land in respect of which grants in lieu of taxes are sought.

22. The value of improvements may be set out separately from the value of the bare land on or in which they are located.

23. (1) Any person may effect a change in his address as set out in the tax roll by written notice to the land tax administrator.

(2) A person who is holder of a charge may give notice, with full particulars of the nature, extent and duration of the charge, to the land tax administrator and request copies of all tax notices issued during the duration of the charge, and the assessor shall enter his name and address on the tax roll.

24. (1) The tax roll shall be effective upon its adoption by resolution of the Tribal Council.

(2) Upon adoption the tax roll shall be open to inspection by any person during regular business hours.

PART IX

ALTERATIONS AND ADDITIONS

25. (1) Where the land tax administrator finds at any time that
- (a) taxable land or land in respect of which grants in lieu of taxes are sought is not entered in the tax roll;
 - (b) the value of land is not the same as the valuation entered in the tax roll by reason of
 - (i) a clerical or mathematical error,

- (ii) the demolition, destruction or damaging of an improvement,
- (iii) new construction or new improvements,
- (iv) a change in permitted use, or
- (v) subdivision;
- (c) there has been a change in the following:
 - (i) ownership or occupation, or
 - (ii) eligibility for or the amount of an exemption from taxation, or
- (d) there is any clerical or mathematical error;

he shall amend the tax roll to effect the necessary changes.

- (2) The amendment to the tax roll shall not be effective until approved by resolution of Tribal Council.

26. Upon the amendment of the tax roll, the land tax administrator shall mail to each person affected an amended or supplementary tax notice in respect of taxes for the current year.

27. Where failure to tax land or taxation for less than it is liable is attributable to

- (a) a person's failure to disclose;
- (b) a person's concealment of particulars relating to land;
- (c) a person's failure to make a return; or
- (d) a person's making of an incorrect return,

required under this by-law, the land tax administrator shall issue an amending or supplementary tax notice for the current year and for each previous year during which the condition giving rise to the amendment to the tax roll persisted.

28. Where the condition giving rise to an amendment to the tax roll persists during part of a year, in preparing an amended or supplementary tax notice the land tax administrator shall adjust the amount of the taxes due on a pro rata basis.

29. The provisions of Parts VIII, X to XII and XIV shall apply to the amended tax roll and to amended and supplementary tax notices as provided for in this Part.

30. Upon amendment of the tax roll, any excess paid shall be refunded and any balance unpaid shall be taxes due and payable, notwithstanding the terms of a receipt or certificate given by the land tax administrator.

PART X

TAX NOTICE

31. (1) The land tax administrator shall in each year mail to every person whose name appears in the current tax roll a tax notice in respect of each parcel for which he is liable to taxation.
- (2) The tax notice shall contain the particulars set out in the tax roll in respect of that parcel together with particulars of arrears and interest, if any, and shall be accompanied by a statement as to the recipient's right of appeal under Part XI.
32. Upon mailing a tax notice the land tax administrator shall make an entry on the tax roll of the date of mailing.
33. The tax notice shall constitute a statement of and demand for taxes.
34. Where applicable, the tax notice shall state that taxes are payable in conjunction with periodic lease payments under Part XIII.

PART XI

APPEAL

35. (1) Tribal Council shall, by resolution, appoint a board of revision consisting of not less than 3 members of council.
- (2) A member of the board of revision shall hold office only as long as he is a member of Tribal Council.
- (3) Tribal Council may by resolution appoint other members to the board of revision to fill vacancies caused by absence, resignation or incapacity.
- (4) The members of the board of revision shall appoint a chairman from among their number.
- (5) The secretary of the Tribal Council shall act as secretary to the board of revision.
- (6) A majority of the members of the board of revision constitutes a quorum.
36. (1) A person whose name appears in the tax roll may, within 30 days of the date of mailing of a tax notice, appeal to the board of revision in respect of the following matters:
 - (a) liability to taxation;
 - (b) the assessed value;
 - (c) any alleged inequity; or

- (d) any alleged error or omission.
 - (2) The notice of appeal shall be in writing, signed by the appellant, his solicitor or agent authorized in writing, and shall state the particulars and grounds of the appeal.
 - (3) The notice of appeal shall contain a mailing address to which all notices are required to be sent to the appellant.
 - (4) Where an appeal is taken upon receipt of an amended tax notice, the subject matter of the appeal shall be confined to the addition or alteration.
37. (1) Upon receipt of a notice of appeal, the board of revision shall notify the appellant, the assessor, and any other person whose name appears in the tax roll in respect of the land which is the subject of the appeal.
- (2) The notice of hearing shall be sent by registered mail at least 21 days before the sitting of the board of revision.
38. The board of revision may adjourn the hearing of an appeal.
39. The board of revision may proceed to hear and determine an appeal in the absence of the appellant or any person affected.
40. (1) The rules of evidence do not apply to a hearing by the board of revision.
- (2) Evidence need not be given under oath unless the board of revision considers it necessary or proper, in which case the oath may be administered by the secretary or a member of the board.
41. As soon as the board of revision gives its decision
- (a) the secretary shall notify by mail the appellant, the assessor, and any other person whose name appears in the tax roll in respect of the land which is the subject of the appeal; and
- (b) where applicable, the land tax administrator shall amend the tax roll in accordance with the decision and mail to each person affected an amended or supplementary tax notice.
42. An appeal of the decision of the board of revision may be taken to the Federal Court of Appeal under the Federal Court Act.

PART XII

DUE DATE AND INTEREST

43. Subject to sections 44 and 45, taxes are due and payable as of June 30 of the current year, and shall be paid notwithstanding that an appeal is pending.

44. Where taxes are due and payable in conjunction with payments of rent under Part XIII, the proportionate payment is due and payable on the date that the rent is due and payable.

45. Where the tax roll is amended under Parts IX and XI it shall for the purposes of this Part be deemed to be amended as of the date of adoption of that tax roll under section 24.

46. Taxes in arrears shall bear interest at 1.5% per month or any part thereof, compounded annually.

47. Interest shall be added to and form part of unpaid taxes.

48. If taxes are in arrears and part payment is received, it shall be applied firstly to arrears and interest.

PART XIII

PERIODIC PAYMENT

49. In respect of any land valued pursuant to section 19, Tribal Council may by resolution declare that the land tax be expressed as a percentage of the rent payment and collected with it.

50. Notwithstanding section 22, where this Part applies, instalments of land tax shall commence on the date of the first instalment of rent in 1990.

51. Where Tribal Council has entered into an agreement with the Crown or with any person entitled to receive rents, for the collection of land tax under this Part, the receipt by the Crown or such person of a payment on account of land tax shall be a valid discharge of the liability of the tenant for land tax to the extent of the payment.

PART XIV

RECEIPTS AND CERTIFICATES

52. Except where Part XIII applies, on receipt of a payment of taxes the land tax administrator shall issue to the payor an official receipt, and shall enter the number of the receipt on the tax roll opposite the land for which the taxes are paid.

53. Upon receipt of the prescribed fee and a request in writing, the land tax administrator shall issue a certificate showing whether or not taxes have been paid in respect of any taxable land, and, if not, the amount of taxes and interest outstanding.

PART XV

APPLICATION OF REVENUES

54. (1) All funds raised under this by-law shall be placed in a special account or accounts.
- (2) Funds raised shall include:
- (a) land taxes;
 - (b) grants in lieu of taxes;
 - (c) interest;
 - (d) amounts collected on account of costs; and
 - (e) fees.

55. The following expenditures of the funds raised under this by-law are hereby authorized:

- (a) refunds of overpayment and interest,
- (b) all expenses of preparation and administration of this by-law,
- (c) the remuneration of an assessor,
- (d) all expenses of enforcement of this by-law, including legal costs,
- (e) all expenses incurred in defending any challenge to this by-law or any of its provisions, including legal costs, and
- (f) any refund of taxes under Part XVI.

PART XVI

CANCELLATION AND SUSPENSION

56. Tribal Council may, by resolution, with respect to any land where it considers it equitable to do so,

- (a) cancel or refund all or any part of the land taxes, or
- (b) for the purpose of encouraging economic development, suspend or defer land taxes in whole or in part for such period of time, not exceeding 5 years, and on such terms and conditions as it feels proper.

PART XVII

COLLECTION AND ENFORCEMENT

57. (1) A person named in the tax roll in any year as owner, holder or occupier of land is liable for all land taxes imposed during the year and all unpaid land taxes imposed in previous years.
- (2) The liability is a debt recoverable, with interest as provided under Part XII, by action in a court of competent jurisdiction.
- (3) A copy of that part of the tax roll that refers to the land taxes payable by the person, certified as a true copy by the secretary is evidence of the debt.
58. (1) Land taxes accruing and to accrue are a special lien on the interest of the owner, holder or occupier in the land, including improvements, having priority to every claim, privilege, lien, charge, security interest, or encumbrance of every person, and the lien and priority are not lost or impaired by any neglect, omission or error. The lien does not require registration to preserve it.
- (2) The lien attaches also to the interest of a subsequent owner, holder or occupier of that land.
- (3) Where it is necessary or advisable to protect or enforce a charge by a proceeding, it may be done by order of a court of competent jurisdiction on application for it and on notice the court considers proper.
59. (1) In January following the year for which taxes are imposed the land tax administrator shall notify by mail every person whose name appears in the tax roll in respect of any land for which land taxes are in arrears that collection proceedings shall start within 3 months if land taxes and interest are not paid in full.
- (2) The land tax administrator, with the approval of Tribal Council, may after the expiry of the 3-month period commence or cause to be commenced collection proceedings in accordance with this Part.
60. (1) The land tax administrator may, directly or by agent, levy the amount of taxes due, by distress of the output of the land, of goods and chattels of the person liable to pay the taxes, or of any goods and chattels found on his premises, the property of or in the possession of another occupant of the premises.
- (2) The land tax administrator shall, by notice posted in at least 3 conspicuous public places in the locality where the property seized is to be sold, give at least 20 days' notice of the time and place of the sale and of the name of the taxpayer. At that time, the land tax administrator or agent shall sell at public auction the property or as much as may be necessary.

- (3) A surplus over the amount of the taxes shall, if no claim to it is made by another person on the ground that the property sold belonged to him, or that he was entitled by lien or other right to the surplus, be paid to the person in possession of the property when seized. That person shall give a receipt. If a claim is made by the person for whose taxes the property was distrained and the claim is admitted, the surplus shall be paid to the claimant and his receipt taken for it. If the claim is contested, the surplus shall be retained by the land tax administrator until the rights of the parties have been determined.
61. (1) Where land is exempt and the interest of a holder or occupier is taxable, the land tax administrator shall give the person liable for land tax notice by registered mail that he has 3 months from the date of mailing of the notice to pay the taxes, with interest, and all subsequent taxes, and that in default of payment the lease, licence or permit will be cancelled. A copy of the notice shall be sent to the place where such interests are registered, if any.

(2) Failing payment in full within the 3 months the lease, licence or permit shall be cancelled ipso facto.
62. (1) Where a person is liable for land tax in respect of buildings or other improvements, the land tax administrator may give the person notice by registered mail that he has 3 months from the date of mailing of the notice to pay the taxes, with interest, and all subsequent taxes, and that on default of payment such buildings or improvements shall be offered for sale.

(2) Failing payment in full within the 3 months the land tax administrator may offer for sale such buildings and improvements.

(3) The sale may be conducted

 - (a) by public auction in accordance with section 60; or
 - (b) where Tribal Council deems it appropriate, by public tender.

(4) The sale may take place subject to the entering into of a lease, licence or permit by the purchaser.
63. Where a sale is to be conducted by public tender, the conditions of sale, method of publication or circulation, and acceptance of any offer shall be in the discretion of Tribal Council.
64. (1) Tribal Council may in any sale set an upset price equal to all taxes in arrears, interest, taxes for the current year and costs, and the upset price shall be the lowest amount for which the property may be sold.

(2) Where there is no bid equal to or above the upset price, Tribal Council shall be deemed to be the purchaser.
65. Where Tribal Council is a purchaser of property hereunder it may sell the property to any person for not less than the upset price within 9 months of the

date of the purchase. Thereafter, Tribal Council may deal with the property as it sees fit, and all other interests, including any right of redemption, are extinguished.

66. (1) Upon a sale, money received by the land tax administrator in excess of the taxes, interest and costs shall be paid without interest to the owner, holder or occupier, as the case may be.

(2) If no upset price is set and the property is sold for less, the debt for any deficiency is extinguished.

67. Siksika Nation is entitled to the quiet and peaceable possession of the land, including improvements, on and from the expiry of the 3-month period described in subsections 61(2) and 62(2) and for the purposes of obtaining such possession the land tax administrator and any persons authorized by him for the purpose are entitled to enter on the land and take possession thereof for and in the name of Siksika Nation, and if in so doing resistance is encountered an application may be made to a court of competent jurisdiction for an order for the possession of the land.

68. (1) Where taxes are due on land occupied by a tenant whose landlord is liable for them, the land tax administrator may give no less than 30 days' notice to the landlord by registered mail that on default of payment of taxes he shall proceed with collection of rent under this section.

(2) Failing payment in full within the 30 days, the land tax administrator shall give the tenant notice in writing requiring him to pay to Siksika Nation the rent of the premises as it becomes due from time to time to the amount of the taxes due and unpaid.

(3) Tribal Council shall have the same authority as the landlord to collect the rent by distress or otherwise.

(4) Any tenant may deduct from his rent taxes paid by him that as between him and the landlord the latter ought to pay.

69. (1) Land taxes are a first charge upon any money payable under a fire insurance policy for loss or damage to buildings or improvements.

(2) This section does not create a charge on

(a) any money payable under a fire insurance policy unless

(i) it is \$500.00 or more, or

(ii) notwithstanding subclause (i), it is for a total loss of the buildings or improvements insured,

or on,

(b) any money payable under a fire insurance policy which was effected and maintained by a mortgagee of the property insured.

- (3) As promptly as possible after an insurer receives notice of any loss or damage which may result in a charge arising under this section the insurer shall, by registered mail, give notice of the loss or damage to the land tax administrator.
 - (4) Within 21 days after the mailing of a notice in accordance with subsection (3), the land tax administrator shall, by registered mail, notify the insurer of the full amount of the taxes due in respect of the land.
 - (5) When a charge arises under subsection (1) the insurer shall pay to Siksika Nation
 - (a) the amount of the taxes stated in the notice to be due, or
 - (b) the amount the insurer is liable to pay under the policy, whichever is the lesser.
 - (6) On a payment being made under subsection (5), the amount for which the insurer paying the same is liable under the policy is reduced by the amount of the payment.
70. Notwithstanding section 59, where Tribal Council deems it appropriate it may by resolution authorize the land tax administrator to commence collection proceedings at any time with respect to taxes in arrears.
71. When personal property liable to distress under section 60 is under seizure or attachment or has been seized by a sheriff or by a bailiff or any court or is claimed by or in possession of any assignee for the benefit of creditors or any liquidators or any trustee or authorized trustee in bankruptcy, or when that property has been converted into cash and is undistributed, it is sufficient for the land tax administrator to, and he shall, give to the sheriff, bailiff, assignee or liquidator or trustee or authorized trustee in bankruptcy, notice of the amount due for taxes and in that case the person so notified shall pay the amount of the taxes, after deducting any costs properly incurred or seized, holding and selling the property, to the land tax administrator in preference and prior to any other and all other fees, charges, liens or claims whatsoever.
72. (1) As long as any taxes are in arrears with respect to any parcel, no buildings or other improvements over, on or in the land shall be removed without the consent of Tribal Council.
- (2) No person shall acquire any property in a building or other improvement removed in contravention of this section.
73. If at any time after notice has been given under section 59 or 70 and before the expiration of the time allowed before levy by distress can be made, the land tax administrator has reason to believe that a person in possession of property liable to distress is about to move it out of the reserve, and if he makes an affidavit to that effect before a justice of the peace, the justice may issue a warrant to the land tax administrator authorizing him to levy by distress although the time for payment may not have expired.

74. For the purposes of this Part, "land taxes" and "taxes" shall be construed to include

- (a) interest chargeable under this by-law;
- (b) costs incurred in collection proceedings; and
- (c) taxes imposed during the year in which collection proceedings are commenced and in subsequent years while they proceed.

PART XVIII

SERVICE AND LOCAL IMPROVEMENT CHARGES

75. (1) Tribal Council may impose service and local improvement charges applicable to a part of the reserve (hereinafter in this Part called "the area") to raise money for the following purposes:
- (a) the construction or installation of a highway, lane, sidewalk, boulevard, sanitary or storm sewer, irrigation work, street lights, water supply system, parking facility, gas supply system, drain, or other work;
 - (b) the maintenance, operation, repair or reconstruction of those works;
 - (c) cutting grass or weeds or trimming trees or shrubbery on any highway, lane or other public place;
 - (e) suppression of dust on any highway, lane, or other public place;
 - (f) collection and disposal of garbage; or
 - (g) collection and disposal of night soil or the contents of sewage holding tanks.
- (2) A charge in respect of capital cost and interest amortized over a period of years shall be called a "local improvement charge", and a charge based on the annual cost of a service shall be called a "service charge". In this Part, "charge" shall refer to both.
- (3) The charge shall be based on the actual or estimated annual cost of the local improvement or service and shall be levied at a uniform rate or rates based upon
- (a) the number of lineal feet along the fronting on abutting lands;
 - (b) the area of the fronting on abutting lands;
 - (c) the number of dwelling-units or commercial or industrial occupancies of the lands served;

- (d) the estimated or actual use or consumption of the service by occupants of the lands served; or
 - (e) 2 or more of the above in combination.
- (4) The costs levied for shall include any expenses of engineering, advertising, administration and any other expenses incidental to initiating and carrying out the work.
- (5) Notwithstanding section 6, land or persons exempt from land tax shall be subject to any charge levied under this Part.
76. (1) Before imposing a charge Tribal Council shall give prior notice in accordance with this section by
- (a) publication once a week for 3 successive weeks in a newspaper having general circulation on the reserve;
 - (b) posting in the tribal administration offices and in prominent locations in the area;
 - (c) registered mail to affected owners or occupiers who are not resident on the reserve.
- (2) The notice required by clauses (1)(b) and (c) shall be given at least 3 weeks prior to the meeting referred to in section 77.
- (3) It shall be sufficient notice under clause (1)(c) if the address used is that in the current tax roll.
- (4) The notice shall state
- (a) the intention of Tribal Council to perform the work and levy the charge;
 - (b) the area in respect of which the charge is to be levied;
 - (c) the rate at which the charge will be levied; and
 - (d) that Tribal Council shall hold a public meeting to consider written and oral representations.
77. (1) On the date and at the time and place set out in the notice Tribal Council shall sit and receive and hear such representations.
- (2) Following receipt of representations and at that or at a later meeting Tribal Council shall resolve to proceed or not to proceed with the charge.
- (3) Notwithstanding subsection (2), where 90 days have passed since the public meeting Tribal Council shall not resolve to proceed with the charge unless it again gives notice under section 76.

78. (1) Where a charge is in effect, it is not necessary for Tribal Council to give notice in each succeeding year, unless it proposes to amend the resolution or by-law implementing the charge.
- (2) A uniform increase in the rate of the charge due to an increase in actual or estimated cost shall not be considered an amendment to the implementing by-law or resolution for the purposes of subsection (1).
79. (1) The land tax administrator shall keep separate accounts for money raised by each charge under this Part.
- (2) Money raised under this Part shall be expended for the purpose and within the area stated in the implementing by-law.
80. (1) Charges under this Part shall be administered and enforced under this by-law in the same manner as land taxes.
- (2) For greater certainty, it is hereby declared that such charges are a special lien under Part XVII.
- (3) The roll of such charges may be part of or a supplement to the tax roll.

PART XIX

GENERAL AND MISCELLANEOUS

81. Tribal Council may by resolution prescribe a scale of fees payable by persons applying for certificates, statements, excerpts from the tax roll, and the like.
82. (1) Nothing under this by-law shall be rendered void or invalid nor shall the liability of any person to pay land tax or any amount under this by-law be affected by
- (a) an error or omission in a valuation or a valuation based solely upon information in the hands of an assessor or the land tax administrator;
 - (b) an error or omission in a tax roll, tax notice, or any notice hereunder;
 - (c) a failure to deliver or receive any notice hereunder; or
 - (d) a failure to do something within the required time.
- (2) Subsection (1) shall not affect the right of appeal under this by-law.
83. No action or other proceedings for the return of money paid to Siksika Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, made for land tax or any amount under this by-law, shall be commenced after the expiration of 6 months from the making of the payment; but the payment shall be deemed to have been voluntarily made.

84. 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.

85. (1) This by-law, or such part as is approved, shall come into force and effect upon approval by the minister, in whole or in part.

(2) Upon approval of this by-law, in whole or in part, the Blackfoot Property Assessment By-law, passed November 14, 1988, shall be repealed.

Read a third time and approved, done, and passed at a duly convened meeting of the Band Council of the Blackfoot Indian Band this 09 day of JANUARY, A.D. 1990

Blusfoot
CHIEF

Angah Ayang
COUNCILLOR

Paul Mary Black
COUNCILLOR

W. Benching
COUNCILLOR

W. W. White
COUNCILLOR

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COUNCILLOR

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COUNCILLOR

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COUNCILLOR

COUNCILLOR

READ A FIRST TIME THIS 19

DAY OF DECEMBER, 1989.

Blusfoot
CHAIRMAN

READ A SECOND TIME THIS 19

DAY OF DECEMBER, 1989.

Blusfoot
CHAIRMAN