

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 Muskeg Lake Band of Indians, in the Province of
Saskatchewan, at a meeting held on the 21st day of September 1995.

- **Muskeg Lake Band of Indians**
Bylaw in respect to Muskeg Lake Indian Reserve #102A
(Business Tax Bylaw)

A handwritten signature in black ink, consisting of a large, stylized initial 'S' followed by a horizontal line.

Dated at Ottawa, Ontario this 19 day of December 1995.

Canada

MUSKEG LAKE BAND OF INDIANS
BYLAW IN RESPECT TO
MUSKEG LAKE INDIAN RESERVE #102A
(BUSINESS TAX BYLAW)

WHEREAS the Muskeg Lake Band of Indians on the 19th day of December, 1990 passed Bylaw No. 1 (hereinafter referred to as the "Land Tax Bylaw") providing for the taxation for local purposes of land or interests in land, including rights to occupy, possess or use land in the Reserve.

AND WHEREAS the Land Tax Bylaw set out a process for the assessment of land or interests in land on the Reserve, and for the levying of tax on land and interests in land on the Reserve, based on such assessment, but did not set out a process for assessment of rights to occupy, possess or use land in the Reserve, and the levying of tax on rights to occupy, possess or use land in the Reserve, based on the said assessment.

AND WHEREAS the Council of the Muskeg Lake Band of Indians deems it expedient and in the best interests of the Band to make a bylaw for such purposes.

AND WHEREAS the Council of the Muskeg Lake Band of Indians is of the view that the enactment and implementation of this bylaw is of benefit to the members of the Band in that:

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

NOW THEREFORE the Council of the Muskeg Lake Band of Indians, at a duly convened meeting, enacts as a bylaw the following:

SHORT TITLE

1. This bylaw may be cited as the Business Tax Bylaw.

PART I - INTERPRETATION

2. (1) In this bylaw:
 - (a) "Band" means the Muskeg Lake Band of Indians;
 - (b) "Business" means a trade, profession, occupation, employment or calling or the providing of goods or services;
 - (c) "Business Premises" means any land or premises located within the Reserve;
 - (d) "Business Tax" means a tax levied pursuant to Part V of this Bylaw;
 - (e) "Business Tax Assessment" means assessment of a business on a rental basis as provided for pursuant to Part VII of this bylaw;
 - (f) "Business Assessment Roll" means the assessment roll to be prepared as provided in Part VII of this bylaw;

- (g) "Council of the Band" or "Council" means the council of the Muskeg Lake Band of Indians;
- (h) "Reserve" means the Muskeg Lake Indian Reserve No. 102A consisting of:

Firstly

Parcel "A", Saskatoon, Saskatchewan
 Plan No. 87-S-40101
 MINES AND MINERALS EXCEPTED as to portion of
 SW 1/4 36-36-5 W3rd
 MINERALS IN THE CROWN as to portion in SE 1/4
 36-36-5 W3rd

C.L.S.R. No. 71873

Secondly

Parcel "C", Saskatoon, Saskatchewan
 Plan No. 87-S-40101
 MINES AND MINERALS EXCEPTED as to portion of N 1/2 25 and
 SW 1/4 36-36-5 W3rd
 MINERALS IN THE CROWN as to portion in SE 1/4 36-36-5 W3rd

C.L.S.R. No. 71873

Thirdly

Parcel "D", Saskatoon, Saskatchewan
 Plan No. 87-S-40101
 MINES AND MINERALS EXCEPTED as to portion of
 NE 1/4 25-36-5 W3rd

C.L.S.R. No. 71873

- (i) "Person" includes a corporation and the heirs, executors, administrators or other legal personal representatives of a Person.
- (2) The preamble forms part of this bylaw.

PART II - ADMINISTRATION

3. The provisions of Part II of the Land Tax Bylaw respecting administration shall apply mutatis mutandis to this bylaw. Without restricting the generality of the foregoing the tax administrator appointed pursuant to the Land Tax Bylaw shall also be the tax administrator in respect to this bylaw.

PART III - APPLICATION OF BYLAW

4. Subject to Part IV hereof, this bylaw applies in respect of all Businesses which occupy or use Business Premises.

PART IV - LIABILITY TO TAXATION

5. Notwithstanding Section 4, any Business operated by Aspen Developments Inc., a body corporate incorporated pursuant to the laws of the Province of Saskatchewan, shall not be subject to taxation, provided however that the aforesaid exemption is conditional upon the shareholding in Aspen Developments Inc. being at all times 100% beneficially owned by the Band.

PART V - LEVY OF TAX

6. Commencing in the year 1995, there is hereby levied on every Person carrying on a Business to which this bylaw applies a Business Tax as established by an annual Business Tax Rate Bylaw.

7. Business Taxes are due as of December 31 in 1995 and as of June 30 in the year in which they are levied thereafter.

PART VI - INFORMATION FOR ASSESSMENT ROLL

8. The provisions of Part VI of the Land Tax Bylaw respecting information to be provided to the assessor or the tax administrator shall apply mutatis mutandis to this bylaw, provided however that the Request for Information referenced therein shall be in the form set out in Schedule I to this bylaw.

PART VII - ASSESSMENT

9. The assessor appointed from time to time pursuant to the Land Tax Bylaw shall also be the assessor for the purposes of this bylaw.

10. The assessor shall assess each Person carrying on a Business to which this bylaw applies at the value of the gross annual rental value of the premises occupied or rented for the purposes of the Business, and shall enter the said assessment in a Business Assessment Roll.

11. For the purpose of this bylaw the gross annual rental value shall be deemed to include the cost to providing heat and other services necessary for comfortable use or occupancy, whether provided by the occupant or owner.

12. In assessing gross annual rental value the assessor shall take all factors into account so that as far as possible premises similar in size, suitability, advantage of location and the like shall be equally assessed.

13. The intent and purpose of this bylaw is that all Persons subject to Business Tax shall be assessed at a fair gross annual rental value of the premises occupied or used, based in general upon rents being actually paid for similar premises.

14. Where a Person occupies or uses premises partly for the purpose of his Business and partly for the purpose of a residence, the gross annual rental value of the premises in or on which the Business is carried on shall not include the rental value of that part of the premises occupied or used for the purposes of a residence.

15. The Business Tax Assessment shall be made before the 30th day of November in 1995 and before the 31st day of March in each year thereafter.

16. The Business Tax Assessment as herein provided is in addition to the assessment of land or interest in land as provided in the Land Tax Bylaw.

PART VIII - ASSESSMENT ROLL

17. The Business Assessment shall be entered in an assessment roll separate from the assessment role prepared pursuant to the Land Tax Bylaw.

18. By not later than December 1 in 1995 and May 1 in each year thereafter the tax administrator shall prepare a Business Assessment Roll containing the following:

- (a) the name and address of each Business liable for taxation pursuant to this bylaw;
- (b) if the Business is not a corporation, the proprietor's name in respect of such Business;
- (c) the Business Assessment in respect to each Business determined as provided in Part VII hereinbefore set forth.

19. (1) The Business Assessment Roll is effective on its adoption by a resolution of the Council of the Band.

(2) On adoption the Business Assessment Roll is open to inspection by any Person during regular business hours.

20. (1) The tax administrator shall, as soon as practical after adoption of the Business Assessment Roll, mail a notice of assessment to every Person named in the Business Assessment Roll in respect of each Business for which that Person is liable to taxation.

(2) The notice of assessment shall be in the form set out in Schedule II and shall contain the information set out in the Business Assessment Roll in respect of that Business and shall contain a statement setting out the right of appeal available to the Person to whom the notice is sent.

21. Where the tax administrator mails a notice of assessment, he shall make an entry on the Business Assessment Roll of the date of mailing.

PART IX - APPLICATION OF CERTAIN PROVISIONS OF LAND TAX BYLAW

22. The provisions of Parts IX, X, XI, XII, XIII, XIV, XV, and XVI of the Land Tax Bylaw in respect of alterations and additions to the assessment roll, tax notices, appeals, due date and interest, periodic payments, receipts and certificates, and application of revenues, respectively, shall apply mutatis mutandis in respect to Business Tax payable pursuant to this bylaw, provided however that:

(1) The tax notice required to be provided as provided in Part X of the Land Tax Bylaw shall be in the form set out in Schedule III.

(2) A notice of appeal as provided in Part XI of the Land Tax Bylaw shall be in the form set out in Schedule IV.

(3) An appeal to the assessment appeal committee as provided in Part XI of the Land Tax Bylaw shall be in the form set out in Schedule V.

(4) A notice of hearing from the assessment appeal committee as provided in Part XI of the Land Tax Bylaw shall be in the form set out in Schedule VI.

(5) A request for attendance issued by the assessment appeal committee as provided in Part XI of the Land Tax Bylaw shall be in the form set out in Schedule VII.

PART X - COLLECTION AND ENFORCEMENT

23. For the purposes of this Part, "Taxes" include:

- (a) interest chargeable under this Bylaw;
- (b) costs incurred in collection proceedings; and
- (c) arrears of Taxes.

24. (1) A Person named in any Business Assessment Roll in any year as having the use, occupation or possession of land or an interest in land in the Reserve is liable for all Taxes imposed in respect of the land or interest in land during the year and all unpaid Taxes imposed in previous years.

(2) The Tax is a debt recoverable with interest, as provided in Part XII of the Land Tax Bylaw, by action in a court of competent jurisdiction.

(3) A copy of that part of a Business Assessment Roll that refers to the Taxes payable by the Person, certified by the tax administrator as a true copy, is evidence of the debt.

25. (1) Taxes that accrue are a special lien on the interest of the user, possessor or occupier of the land or interest in land, including improvements, and have priority to every claim, privilege, lien, charge, security interest or encumbrance of every Person, and the special lien and priority are not lost or impaired by reason of any neglect, omission, error or non-registration.

(2) A special lien attaches to the interest of a subsequent user, possessor or occupier of the land.

(3) Where it is necessary or advisable to protect or enforce a charge by a proceeding, it may be done on application by order of a court of competent jurisdiction on such notice that the court considers proper.

26. (1) In January following the year for which Taxes are imposed, the tax administrator shall, by mail and in the form set out in Schedule VIII, notify every Person whose name appears in the Business Assessment Roll in respect of any land or interest in land for which Taxes are in arrears that collection proceedings shall start after the expiry of thirty (30) days if Taxes and interest are not paid in full.

(2) The tax administrator, with the approval of the Council of the Band, may, after the expiry of the thirty (30) day period referred to in subsection (1), commence collection proceedings in accordance with this Part.

27. (1) The tax administrator may, with respect to an interest in land on the Reserve, levy the amount of Taxes due by distress against the goods and chattels of the Person liable to pay the Taxes.

(2) The tax administrator shall, by notice posted in at least three (3) conspicuous public places in the locality where the property distrained is to be sold, give at least fifteen (15) days notice, in the form set out in Schedule IX, of the time and place of the sale and of the name of the personal liable to pay the Taxes.

(3) The tax administrator shall sell, at public auction, the property mentioned in subsection (1) or as much thereof as may be necessary to pay the arrears of Taxes and any costs.

(4) Where, pursuant to subsection (3), the tax administrator sells property, and no Person claims any surplus over the amount of Taxes on the grounds that the property sold belonged to him, or that he was entitled by lien or other right to the surplus, the tax administrator shall pay the surplus to the Person in possession of the property when it was distrained.

(5) Subject to subsection (6), where the Person for whose Taxes property was distrained pursuant to subsection (1) claims a surplus on the sale of the property, the tax administrator shall pay the surplus to that Person.

(6) Where a claim is contested, the tax administrator shall retain any surplus until the rights of the parties have been determined.

28. (1) The tax administrator may, by registered mail, and give notice to the Person liable for Tax that he has thirty (30) days from the date of mailing of the notice, to pay the Taxes, with interest, and that, on default of payment, any lease, license or permit that the occupier, user or possessor has with respect to the Reserve, may be cancelled.

(2) The tax administrator shall mail a copy of the notice referred to in subsection (1) to every place where the interest is registered.

(3) Where Taxes with interest are not paid within thirty (30) days, the lease, license or permit may be cancelled.

29. Notwithstanding Section 26, where the Council for the Band considers it appropriate, it may authorize the tax administrator to commence collection proceedings at any time when the Council of the Band believes, on reasonable grounds, that Taxes will be uncollectible after delinquency, either because of the financial condition of the taxpayer or for other suitable reasons.

30. (1) Where personal property liable to distress under Section 27 is under seizure or attachment or has been seized by a sheriff or bailiff or any court or is claimed by or in the possession of any assignee for the benefit of creditors or any liquidators or any trustee or authorized trustee in bankruptcy, or where that property has been converted into cash and is undistributed, it is sufficient for the 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.

(2) Where the tax administrator has given notice under subsection (1), the Person so notified shall pay the tax administrator the amount of the Taxes, after deducting any costs properly incurred, in preference and prior to any other fees, charges, liens or claims whatsoever.

31. If, at any time after notice has been given under Section 26 and before the expiration of the time allowed before levy by distress can be made, the tax administrator believes on reasonable grounds that a Person in possession of property liable to distress is about to move off the Reserve, and the tax administrator swears an affidavit to that effect before a Justice of the Peace, the Justice may issue a warrant to the tax administrator authorizing him to levy by distress even though the time for payment may not have expired.

32. (1) A Person who fails to comply with this Bylaw or with the duties imposed by this Bylaw may have any services provided by or on behalf of the Band to the Person and/or his interest in any land located on the Reserve cancelled by Band Council resolution.

(2) Before services may be cancelled for failure to comply with this Bylaw, the Person who has allegedly failed to comply shall be given the opportunity to attend before the Chief and Council and present whatever evidence the Person deems appropriate to show that the Person has not failed to comply with this Bylaw.

(3) Notice of a meeting of the Chief and Council to consider the cancellation of services shall be given to a Person who is alleged to have failed to comply with this Bylaw by way of a registered letter directed to the Person two (2) weeks prior to the meeting of Chief and Council.

PART XI - GENERAL AND MISCELLANEOUS

33. (1) Nothing under this Bylaw shall be rendered void or invalid, nor shall the liability of any Person to pay Business Tax or any other amount under this Bylaw be affected by:

- (a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;
- (b) an error or omission in a Business Assessment Roll, tax notice or any notice hereunder; or
- (c) a failure to do something within the required time.

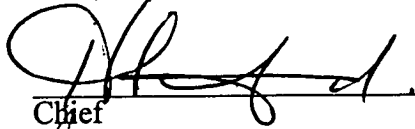
(2) Subsection (1) does not apply with respect to appeals under this Bylaw.

34. No action or proceeding for the return of money paid to the Band, whether under protest or otherwise, on account of a demand, whether valid or invalid, made for Business Tax or any amount under this Bylaw, shall be commenced after the expiration of six (6) months from the making of the payment; but the payment shall be deemed to have been voluntarily made.

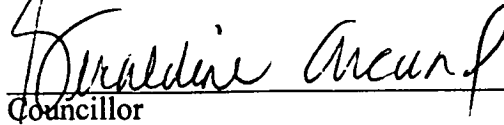
35. A finding by a court that a provision of this Bylaw is void or invalid shall not affect the validity or invalidity of the rest of the Bylaw.

36. This Bylaw, or such part as is approved, shall come into force and effect on approval by the Minister, in whole or in part.

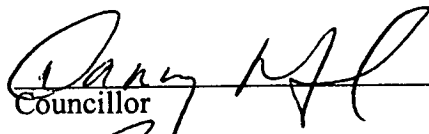
THIS BYLAW is hereby enacted by the Council of the Band at a duly convened meeting held on the 21st day of September, A.D. 1995.



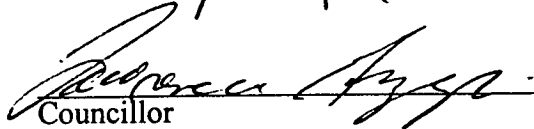
Chief



Councillor



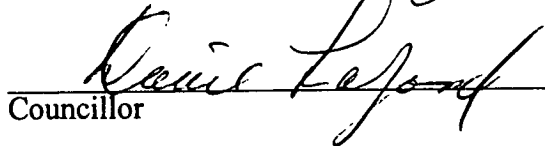
Councillor



Councillor



Councillor



Councillor

Councillor

Councillor

**SCHEDULE I
(Section 8)**

REQUEST FOR INFORMATION

TO: _____

ADDRESS: _____

RE: _____
Business Description

Pursuant to Section 8 of the Business Tax Bylaw, and pursuant to the authority vested in me by Band Council Resolution made the ____ day of _____, 19__, I hereby request that you furnish to me, in writing, information concerning the following matters:

- 1.
- 2.
- 3.

Please be advised that if you do not provide me with accurate information as requested, it will be necessary for me to carry out my assessment on the basis of whatever information I may have in my possession.

Yours truly,

Assessor

**SCHEDULE II
(Subsections 20(2))**

NOTICE OF ASSESSMENT

TO: _____

ADDRESS: _____

RE: _____
Description of Business or Taxable Interest

Take notice that the Assessment Roll has been adopted by Band Council Resolution dated the ____ day of _____, 19__, and that in respect of the above-noted parcel of land or interest in land the following persons(s) is/are liable to pay any taxes levied pursuant to the Business Tax Bylaw:

Name(s)

Address(es)

The assessed value of the land or interest in land is \$ _____.

And take notice that you may, within 30 days of the date of mailing of this Assessment Notice, appeal the assessment to the Board of Revision in respect of liability to assessment, assessed value, any alleged inequity or any alleged error or omission. The notice of appeal must be in writing and signed by the appellant, and shall set out a mailing address to which all notices to such appellant may be sent.

DATED at _____, the _____ day of _____, 19__.

Tax Administrator

**SCHEDULE III
(Subsection 22(1))**

TAX NOTICE

TO: _____

ADDRESS: _____

RE: _____

Description of Business or Taxable Interest

Pursuant to the provisions of the Business Tax Bylaw, taxes in the amount of \$ _____ are hereby levied with respect to the above-noted parcel of land or interest therein, and take notice that said taxes are due and payable forthwith, by cheque payable to the _____ Indian Band which may be remitted to _____.

The name(s) and address(es) of the persons(s) liable to pay the taxes is(are) as follows:

Assessed Value		\$ _____
Taxes (current year)	\$ _____	
Arrears	_____	
Interest	_____	
Total Payable	\$ _____	

DATED at _____, the _____ day of _____,

A.D. 19__.

Tax Administrator

**SCHEDULE IV
(Subsection 22(2))**

APPEAL TO BOARD OF REVISION

Pursuant to the provisions of the Business Tax Bylaw, I hereby appeal the assessment of the following Business:

(description of the business)

On the following grounds:

- 1.
- 2.
- 3.
- 4.

DATED at _____, the _____ day of _____,

A.D. 19__.

Printed Name of Appellant

Appellant's Signature

Address to which all notices to Appellant
are to be sent

TO: Board of Revision

**SCHEDULE V
(Subsection 22(3))**

APPEAL TO THE ASSESSMENT APPEAL BOARD

TO: The Assessment Appeal Board
c/o _____ Indian Band

TAKE NOTICE that I, _____ (name), of
_____ (address), an appellant pursuant to Part IX of the Business
Tax Bylaw, hereby appeal the decision of the Board of Revision (describe decision) with respect
to the following property:

(description of property)

On the following grounds:

- 1.
- 2.
- 3.
- 4.

DATED at _____, the _____ day of _____,

A.D. 19__.

Printed Name of Appellant

Appellant's Signature

Address

**SCHEDULE VI
(Subsection 22(4))**

NOTICE OF HEARING

TO: _____
ADDRESS: _____

RE: _____
Business Description

Take notice that the Assessment Appeal Committee will hear an appeal from a decision of the Board of Revision dated the ____ day of _____, 19__ relating to the above-noted business, which hearing shall be held at the hour of ____ (a.m./p.m.) on the ____ day of _____, 19__.

And take notice that you should bring to the hearing all relevant documents pertaining to such appeal.

DATED at _____, the ____ day of _____,
19__.

Chairman,
Assessment Appeal Committee

**SCHEDULE VII
(Subsection 22(5))**

REQUEST FOR ATTENDANCE

TO: _____

ADDRESS: _____

Whereas an appeal has been filed with respect to a decision of the Board of Revision dated the ____ day of _____, 19__, relating to property described as _____ (description of property), and whereas it has been made to appear that you may have information to assist the Assessment Appeal Committee.

This is therefore to request you to attend before the Assessment Appeal Committee at _____ (give location) on the ____ day of _____, 19__ at _____ (a.m./p.m.) to give evidence concerning the said assessment, bringing with you any documents in your possession that may relate to the said assessment.

DATED at _____, the ____ day of _____,
19__.

Chairman,
Assessment Appeal Committee

**SCHEDULE VIII
(Subsection 26(1))**

NOTICE OF ARREARS

TO: _____

ADDRESS: _____

RE: _____
Description of Business

Whereas your name appears in the Assessment Role in respect of the above described business.

Take notice that there are arrears of taxes with respect to the above noted business as follows:

Arrears as of _____	\$ _____
Interest as of _____	\$ _____
Total Arrears _____	\$ _____

And take notice that collection proceedings shall be commenced after the expiry of 30 days from the date of this notice unless the total arrears are paid in full.

DATED at _____, the _____ day of _____,

A.D. 19__.

Tax Administrator

**SCHEDULE IX
(Subsection 27(2))**

NOTICE OF SALE

RE: _____
Description of Business

Take notice that there are arrears of taxes in the amount of \$ _____
with respect to the above noted business and that the person(s) liable to pay such arrears is/are
as follows:

And take notice that the Tax Administrator will be conducting a public auction at
_____ (give location) on the ____ day of _____, 19__
at the hour of _____ (a.m./p.m.) for the purpose of selling the following goods and chattels,
or so much thereof as may be required to satisfy the said arrears and costs:

(description of goods for sale)

DATED at _____, the ____ day of _____,
A.D. 19__.

Tax Administrator