



Your file - Votre référence

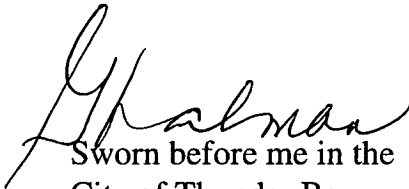
Our file - Notre référence

Canada

Province of Ontario

TO WIT

I, GLORIA LALMAN, residing at Thunder Bay, Ontario make oath and swear that the paperwriting to which this affidavit is attached is a true copy of a document produced and shown to me and purporting to be the original by-law pursuant to the Indian Act and signed by the Chief and Council of Lac La Croix First Nation and dated November 26, 2002, the said copy having been compared by me with the said original document.



Sworn before me in the
City of Thunder Bay
in the province of Ontario
this 7th day of July, 2003

Minister of Indian Affairs
and Northern Development



Ministre des Affaires
indiennes et du Nord canadien

Ottawa, Canada K1A 0H4

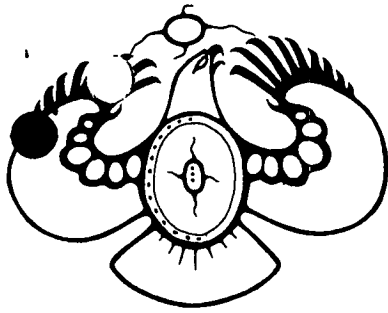
I, the Minister of Indian Affairs and Northern Development, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Lac La Croix First Nation, in the Province of Ontario, at a meeting held on the 26th day of November 2002

- **Lac La Croix First Nation**
Telephone Companies Taxation By-law

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

Dated at Ottawa, Ontario this 19th day of December 2002.

Canada



LAC LA CROIX FIRST NATION

NEGUAQUON LAKE I.R. 25D

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TELEPHONE COMPANIES TAXATION BY-LAW

BY-LAW No. 2002-01

WHEREAS pursuant to section 83 of the *Indian Act*, R.S.C. 1985, c. I-5, as amended, a First Nation may, subject to the approval of the Minister of Indian Affairs and Northern Development, make bylaws for taxation for local purposes of land, or interests in land, in the reserve including the rights to occupy, possess or use land in the reserve,

AND WHEREAS it is the practice in the Province of Ontario for telephone and telegraph companies to pay a tax upon a percentage of the gross receipts within a local jurisdiction;

BE IT THEREFORE RESOLVED, that the Council of Lac La Croix First Nation adopt the following bylaw in an express exercise of its rights under section 83 of the *Indian Act*

SHORT TITLE

- 1 This bylaw may be cited as the "Lac La Croix First Nation Telephone Companies Taxation Bylaw".

DEFINITION

2. In this bylaw.

"Council of the First Nation" means the Council of Lac La Croix First Nation, a council of the band as defined in section 2(1) of the *Indian Act*;

"customer" means a person who uses or purchases any kind of service from a telephone company,

"First Nation" means the Lac La Croix First Nation, an Indian band as defined in section 2(1) of the *Indian Act*;

"gross receipts" means all regularly recurring revenue arising from telephones and other equipment used by customers on the reserve, or which require access to the reserve for operation, and shall include revenue from long distance calls billed to customers on the reserve, and there shall be a deduction from "gross receipts" of any amounts related to uncollectible accounts on the reserve or amounts paid to other telephone or utility companies for the use of their equipment or in settlement with other telephone companies for long distance services,

"person" includes a corporation, partnership, agent or trustee, their heirs, executors, administrators or legal representatives;

"reserve" means the reserves of the First Nation as defined in section 2(1) of the *Indian Act*;

"Surveyor of Taxes" means the person appointed by the Council of the First Nation as the Surveyor of Taxes pursuant to this bylaw;

"telephone company" includes a corporation, person or association of persons owning, controlling or operating a telephone system or line on the reserve or providing long distance telephone service through property, other than personal property, located on the reserve.

EXEMPTIONS

- 3 (1) The property or interest of a telephone company wholly owned by the First Nation or any member of the First Nation is exempt from taxation.
- (2) The council of the First Nation may, by resolution, enter into an agreement with any person to exempt that person from taxation pursuant to this bylaw, in whole or in part, where the Council of the First Nation considers such agreement and exemption to be in the best interest of the First Nation.

ASSESSMENT AND TAXATION

- 4.(1) The on-reserve property interests of a telephone company shall be assessed on the basis of the gross receipts of that company from the reserve
- (2) Every telephone company owning, controlling or operating a telephone system or line on the reserve, shall provide the Surveyor of Taxes with a detailed statement by 1 March of each year, showing the gross receipts of the company from the reserve for the previous year ending on 31 December.
- (3) The on-reserve property interests of a telephone company assessed pursuant to section 4(1) are taxable at the rate of one per cent (1%) of the gross receipts of the telephone company in the previous year

- (4) Taxes payable under this bylaw are a debt due to Lac La Croix First Nation by the telephone company.
- (5) The gross receipts tax provided for in this bylaw shall be in lieu of all other tax that which may be imposed on the telephone company's interest on the reserve.

ADMINISTRATION

- 5.(1) The Council of the First Nation shall by resolution appoint a Surveyor of Taxes
 - (2) The Surveyor of Taxes shall be responsible for the administration and implementation of the provisions of this bylaw
 - (3) The Surveyor of Taxes shall prepare a report to the Council of the First Nation on or before 1 April in each year. The report shall include:
 - (a) A summary of the statements made under section 4(2),
 - (b) The amount of tax to be levied against each telephone company pursuant to section 4(3) for the current year; and
 - (c) The recommendations of the Surveyor of Taxes with respect to the administration of this bylaw.
 - (4) Upon approval by the Council of the First Nation of the report made pursuant to section 5(3), the Surveyor of Taxes shall forthwith issue a Tax Notice to the telephone companies owning, controlling or operating a telephone system or line on the reserve
 - (5) Taxes are due and payable 21 days after the Tax Notice is posted
 - (6) In addition to and separate from any penalty or enforcement that may be imposed under this bylaw, interest shall run on all taxes that are due and payable at the rate of one and a half per cent (1.5%) interest per month

TAX COLLECTION

- 6 (1) If the taxes imposed under this bylaw remain unpaid after 31 December of the year in which they are levied, the Council of the First Nation may bring an action in a court of competent jurisdiction to collect the debt.
- (2) Taxes due and payable are a special lien and encumbrance on the reserve interests of a telephone company.

IMPOSITION PROVISION

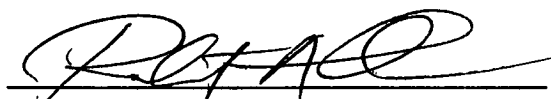
- 7.(1) The Surveyor of Taxes shall notify, forthwith, each telephone company owning, controlling or operating a telephone system or line on the reserve that this bylaw is in effect, by registered mail.
- (2) Every telephone company owning, controlling or operating a telephone system or line on the reserve shall commence tracking gross receipts from the reserve, for the purpose of preparing the report required under section 4(1), 60 days after the notice under section 7(1) is mailed until 31 December of that year
- (3) For the first year that a tax is imposed under this bylaw, the tax shall be 1% of the gross receipts of each telephone company pursuant to section 7(2)

APPEALS

8. An appeal, by a telephone company or the Council of the First Nation, of the basis upon which the calculation of a gross receipt was made pursuant to section 4(2), or an appeal of the amount of tax levied pursuant to section 4(3), shall be made by way of action in a court of competent jurisdiction.

This bylaw is hereby made at a duly convened meeting of Council of Lac La Croix First Nation, held at Thunder Bay, Ontario, this 26th day of November, 2002.

Voting in favour of the by-law are the following members of the Council

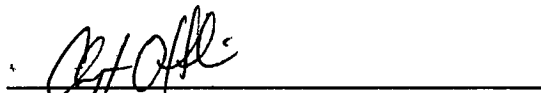


CHIEF ROBERT ATATISE

COUNCILLOR HENRY OTTERTAIL



COUNCILLOR TEDDY ATATISE



COUNCILLOR CLAYTON OTTERTAIL

being a majority of those members of the Council of Lac La Croix First Nation present at the aforesaid meeting of the Council. The quorum of the Council is 3 members. The number of members of the Council present at the meeting was 3