

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 Chippewas of Georgina Island First Nation, in the Province of
Ontario, at a meeting held on the 11th day of March 1996.

- **Telephone Companies Taxation Bylaw #21**

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

Dated at Ottawa, Ontario this 25th day of September, 1996.

**CERTIFIED TRUE COPY
OF ORIGINAL**

A handwritten signature in black ink, appearing to read 'L. Ashkewe'.

LYNN LOUISE ASHKEWE, a Commissioner, etc.,
Province of Ontario, for Government of Canada.
Expires October 24, 1998.

TELEPHONE COMPANIES TAXATION BYLAW #21

WHEREAS pursuant to section 83 of the Indian Act, a band 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 rights to occupy, possess or use land in the reserve;

AND WHEREAS it is the practice of 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 the Chippewas of Georgina Island First Nation adopt the following bylaw in an express exercise of its right under section 83 of the Indian Act.

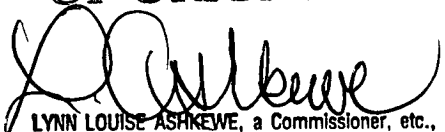
1. This bylaw may be cited as the Telephone companies taxation bylaw.

DEFINITION

2. In this bylaw:

- a) "band" means the Chippewas of Georgina Island Band;
- b) "council of the band" means the council of the Chippewas of Georgina Island band;
- c) "customer" means a person who uses or purchases any kind of service from a telephone company;
- d) "gross receipts" means all regularly recurring revenue arising from telephones and other equipment used by customers on the reserve 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;
- e) "person" includes a corporation, partnership, agent or trustee, their heirs, executors, administrators or legal representatives;
- f) "reserve" means the reserves of band as defined in the Indian Act, section 2(1), and special reserves pursuant to section 36;

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Province of Ontario, for Government of Canada
Exp: .

- g) "Surveyor of Taxes" means the person appointed by the Council of the Band as the Surveyor of Taxes pursuant to this bylaw; and will be Janice Taylor, Band Manager;
- h) "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.

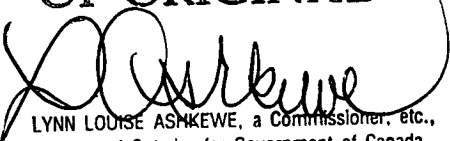
EXEMPTIONS

- 3. (a) The property or interests of a telephone company wholly owned by the band or any member of the band is exempt from taxation.
- (b) The council of the band 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 band considers such agreement and exemption to be in the best interest of the band.

ASSESSMENT AND TAXATION

- 4. (a) 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.
- (b) 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 March 1st in each year, showing the gross receipts of the company from the reserve for the previous year ending on December 31st.
- (c) The on-reserve property interests of a telephone company assessed pursuant to Section 4(a) of this bylaw are taxable at the rate of 5% of the receipts of the telephone company.
- (d) Taxes payable under this bylaw are a debt due to the Chippewas of Georgina Island Band by the telephone company.
- (e) The gross receipts tax provided for in this bylaw shall be in lieu of all other tax which may be imposed on the telephone company's interest on the reserve.

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Province of Ontario, for Government of Canada.
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ADMINISTRATION

5. (a) The council of the band has by resolution appointed a Surveyor of Taxes.
- (b) The Surveyor of Taxes shall be responsible for the administration and implementation of the provisions of this bylaw.
- (c) The Surveyor of Taxes shall prepare a report to the council of the band on or before April 1st in each year. The report shall include:
- (I) A summary of the statements made under section 4(b).
 - (II) The amount of tax to be levied against each telephone company pursuant to section 4(c).
 - (III) The recommendations of the Surveyor of Taxes with respect to the administration of this bylaw.
- (d) Upon approval by the council of the band of the report made pursuant to section 5(c), 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.
- (e) Taxes are due and payable 21 days after the Tax Notice is posted.
- (f) 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 1.5% interest per month.

TAX COLLECTION

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

IMPOSITION PROVISION


7. (a) 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.
- (b) Every telephone company owning, controlling or operating a telephone system or

- (b) 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(a), 60 days after the notice under section 7(a) is mailed until December 31st of that year.
- © For the first year that a tax is imposed under this bylaw, the tax shall be 5% of the gross receipts of each telephone company pursuant to section 7(b).

APPEALS

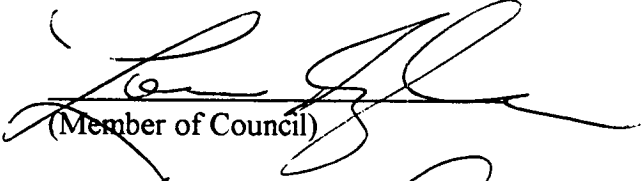
- 8. An appeal, by a telephone company or the council of the band, of the basis upon which the calculation of a gross receipt was made, pursuant to section 4(b), or an appeal of the amount or tax levied pursuant to sections 4(c), shall be made by way of action in a court of competent jurisdiction.

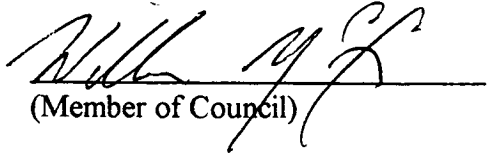
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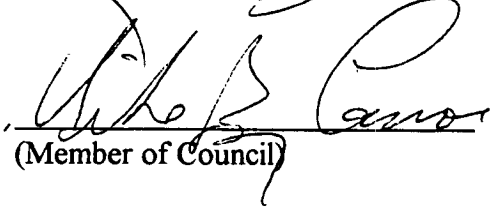

LYNN LOUISE ASHKEWE, a Commissioner, etc.,
Province of Ontario, for Government of Canada.
Expires October 24, 1998.

This bylaw is hereby made at a duly convened meeting of the Council of the Chippewas of Georgina Island Band this 11th day of March, 1996.

Voting in favour of the bylaw are the following members of the Council.


(Member of Council)


(Member of Council)


(Member of Council)

(Member of Council)

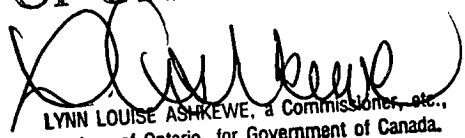
(Member of Council)

(Member of Council)

being the majority of those members of the Council of the Chippewas of Georgina Island Band present at the aforesaid meeting of the Council.

The quorum of the Council is 3 members.

Number of members of the Council present at the meeting is 5.

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Chronological no. - N° consécutif
File reference no - N° de référence du dossier

**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 CHIPPEWAS OF GEORGINA		Cash free balance - Solde disponible	
Date of duly convened meeting Date de l'assemblée dument convoquée		Capital account Compte capital	\$ _____
D-J	M	Y-A	Province
1	10	39	6 Ontario
		Revenue account Compte revenu	\$ _____

DO HEREBY RESOLVE:
DÉCIDE, PAR LES PRÉSENTES:

WHEREAS The Chief and Council have agreed to collect tax upon a percentage of gross receipts as it is the practice of the Province of Ontario for telephone and telegraph companies to pay a tax upon a percentage of the gross receipts within a local jurisdiction.

WHEREAS The Chief and Council has agreed to pass the Bell Telephone Taxation By-Law as attached.

WHEREAS Janice Taylor, Band Manager will be our Surveyor of Taxes pursuant to the attached By-Law.

**CERTIFIED TRUE COPY
OF ORIGINAL**

[Signature]
LYNN LOUISE ASHKWE, a Commissioner, etc.,
Province of Ontario, for Government of Canada.
Expires October 24, 1998.

Quorum

<i>[Signature]</i> (Councillor - Conseiller)	<i>[Signature]</i> (Chief - Chef)	_____
_____	<i>[Signature]</i> (Councillor - Conseiller)	_____
_____	<i>[Signature]</i> (Councillor - Conseiller)	_____
_____	_____	_____

FOR DEPARTMENTAL USE ONLY - RÉSERVÉ AU MINISTÈRE

Expenditure - Dépenses	Authority (Indian Act Section / Autorité (Article de la Loi sur les Indiens))	Source of funds / Source des fonds <input type="checkbox"/> Capital <input type="checkbox"/> Revenue / Revenu	Expenditure - Dépenses	Authority (Indian Act Section / Autorité (Article de la Loi sur les Indiens))	Source of funds / Source des fonds <input type="checkbox"/> Capital <input type="checkbox"/> Revenue / Revenu
Recommending officer - Recommandé par			Recommending officer - Recommandé par		
Signature		Date	Signature		Date
Approving officer - Approuvé par			Approving officer - Approuvé par		
Signature		Date	Signature		Date