



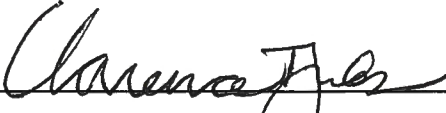
**First Nations Tax Commission**  
**Commission de la fiscalité des premières nations**

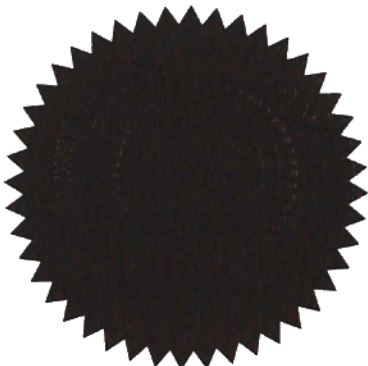
The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tsleil-Waututh Nation in the Province of British Columbia,

***Tsleil-Waututh Nation Local Services Fee Law, 2019***

Dated at Winnipeg, Manitoba this 26th day of June, 2019

On behalf of the First Nations Tax Commission

  
\_\_\_\_\_  
C.T. (Manny) Jules – Chief Commissioner  
First Nations Tax Commission



**TSLEIL-WAUTUTH NATION LOCAL SERVICES FEE LAW, 2019**

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**SCHEDULES**

- I Fees for Services
- II Complaint to Tax Administrator Respecting Service Fee
- III Notice of Discontinuance of Services

**WHEREAS:**

A. Pursuant to paragraph 5(1)(a.1) of the *First Nations Fiscal Management Act*, the Council of a First Nation may make laws respecting the charging of fees for the provision of services or the use of facilities on reserve lands, or for a regulatory process, permit, licence or other authorization, in relation to water, sewers, waste management, animal control, recreation and transportation, as well as any other similar services;

B. The Tsleil-Waututh Nation has a servicing agreement with the District of North Vancouver, under which the District provides services to the residents of the reserve, and for which the Tsleil-Waututh Nation charges and collects fees from those residents that are the same as the fees set by the District for those services from time to time;

C. The fees established in this Law reflect a portion of the Tsleil-Waututh Nation's costs of providing the services and are supported by a report setting out the projected cost of the services, how the costs of the services were determined, and the proportion of the total costs of the services that the Tsleil-Waututh Nation will recover through the fees set out in this Law; and

D. The Council of the Tsleil-Waututh Nation has given notice of this Law and has considered representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*,

NOW THEREFORE the Council of the Tsleil-Waututh Nation duly enacts as follows:

**PART I  
CITATION**

**Citation**

1. This Law may be cited as the *Tsleil-Waututh Nation Local Services Fee Law, 2019*.

**PART II  
DEFINITIONS AND REFERENCES**

**Definitions and References**

2.(1) In this Law:

“Act” means the *First Nations Fiscal Management Act* and the regulations enacted under that Act;

“billing period” means the calendar year;

“civil resolution tribunal” means the civil resolution tribunal established under the *Civil Resolution Tribunal Act*, S.B.C. 2012, c. 25;

“District” means the District of North Vancouver;

“fee” means a fee charged under this Law;

“holder”, in relation to an interest in reserve lands, means a person

(a) in possession of the interest,

(b) entitled through a lease, licence or other legal means to the interest,

(c) in actual occupation of the interest, or

(d) who is a trustee of the interest;

“interest”, in relation to reserve lands, means any estate, right or interest of any nature in or to the lands, including any right to occupy, possess or use the lands, but does not include title to the lands that is held by Her Majesty;

“Notice of Discontinuance of Services” means a notice containing the information set out in Schedule III;

“reserve” means any land set apart for the use and benefit of the Tsleil-Waututh Nation within the meaning of the *Indian Act*;

“service” means each of the services described in Schedule I;

“tax administrator” means the person appointed by the Council to that position under the Taxation Law;

“Taxation Law” means the *Tsleil-Waututh Nation Property Taxation Law, 2017*;

“Tsleil-Waututh Nation” means the Tsleil-Waututh Nation, being a band named in the schedule to the Act; and

“year” means a calendar year.

(2) For greater certainty, an interest, in relation to reserve lands, includes improvements.

(3) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 10(2)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

(4) Unless otherwise specified, all references to named enactments in this Law are to enactments of the Government of Canada.

### **PART III ADMINISTRATION**

#### **Application of Law**

3. This Law applies to the entire reserve.

#### **Tax Administrator**

4.(1) The tax administrator shall fulfill the responsibilities given to the tax administrator under this Law.

(2) The tax administrator shall oversee the day-to-day administration and the enforcement of this Law.

(3) The tax administrator may, with the consent of their supervisor, assign the performance of any duties of the tax administrator under this Law to any officer, employee, contractor or agent of the Tsleil-Waututh Nation.

#### **Records and Reporting**

5.(1) The tax administrator shall keep the following records in respect of the administration of this Law:

- (a) the amount of all fees levied;
- (b) the amount of all fees collected;
- (c) the amount of all refunds paid;
- (d) any complaints received; and
- (e) any enforcement proceedings taken.

(2) On or before September 30 in each year, the tax administrator shall report to the Council on the administration of this Law in the previous year, which report shall include each of the items referenced in subsection (1).

**Provision of a Report**

6. The tax administrator shall make available to any person, either on the Tsleil-Waututh Nation website, or at the Tsleil-Waututh Nation administration offices, a report respecting how the fees levied under this Law were determined, that includes the projected cost of the services, how the costs of the services were determined, and the proportion of the total costs of the services that is to be recovered through the fees.

**Revenues and Expenditures**

7.(1) All revenue collected by the Tsleil-Waututh Nation from the fees levied under this Law, and interest earned on those revenues, shall be used only for the provision of each service for which the fee is collected.

(2) The tax administrator shall account separately for the fee revenues collected under this Law in respect of each service.

(3) An expenditure of revenue raised under this Law shall be made under the authority of an expenditure law under paragraph 5(1)(b) of the Act or in accordance with section 13.1 of the Act.

**Information and Access**

8.(1) The tax administrator may deliver a request for information to any person, including a current or former holder of an interest in reserve lands receiving the service, and that person shall provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, information, including the production of records, for any purpose related to the administration or enforcement of this Law.

(2) A person authorized by the Tsleil-Waututh Nation may at all reasonable times enter onto lands to which the service is provided for any purposes related to the administration or enforcement of this Law.

**PART IV**

**FEE LEVIES**

**User Fees**

9.(1) The fees set out in Schedule I are hereby levied on each holder of an interest in reserve lands receiving the service, for the provision of the service to the interest.

(2) The tax administrator shall determine the applicable fees set out in Schedule I for each interest in reserve lands for a billing period.

(3) A holder of an interest in reserve lands receiving a service shall pay all fees levied in accordance with this Law.

**PART V**

**INVOICING AND PAYMENT**

**Invoicing and Payment where Holder is Subject to Property Taxation**

10.(1) Where a holder who is liable for fees levied under this Law is also liable for property taxation under the Taxation Law in respect of the same interest in reserve lands, the tax administrator shall include the fees in the tax notice for the interest given under the Taxation Law.

(2) Where the fees are included in a tax notice, the tax administrator shall

(a) note on the tax roll that the fees are included in the tax notice for that interest; and

(b) show the fees separately from the taxes on the tax notice and indicate that the fees are levied for

the service.

(3) Where the fees are included in a tax notice,

(a) the mailing of the tax notice constitutes a statement of and demand for payment of the fees; and

(b) the fees are due and payable on the same date as the property taxes for the interest, unless a different due date is set out in the tax notice.

#### **Invoicing and Payment where Holder is Exempt from Property Taxation**

11.(1) On or before June 1 in each year, the tax administrator shall invoice each holder who is exempt from property taxation under the Taxation Law, for the fees charged in accordance with this Law.

(2) The tax administrator shall mail each invoice issued in accordance with subsection (1) to the address of the interest in reserve lands receiving the service, or to such other address provided to the Tsleil-Waututh Nation by the holder in writing from time to time.

(3) Fees invoiced in accordance with this section are due and payable on or before July 2 of the year in which they are levied, unless July 2 falls on a weekend, in which case the fees are due and payable on the next business day following July 2.

#### **Payment of Fees**

12.(1) All fees shall be paid at the office of the Tsleil-Waututh Nation during normal business hours, by one of the following methods:

(a) cheque or money order, made payable to the Tsleil-Waututh Nation;

(b) cash; or

(c) electronic payment, as directed by the tax administrator.

(2) The tax administrator shall apply payments first against any unpaid fees from previous billing periods, including interest and penalties, and then to current amounts due.

#### **No Adjustments to Fees**

13. For clarity,

(a) there shall be no adjustments to fees where a service is temporarily shut off for maintenance, emergencies or for any other reason; and

(b) fees that are invoiced before an interest in reserve lands is subdivided or consolidated shall not be modified or otherwise adjusted until the next billing period.

#### **Refunds of Fees**

14.(1) Where a person has

(a) paid a fee in circumstances where a fee was not payable for a service, or

(b) made an overpayment of a fee,

the tax administrator shall refund to that person the fee or any excess fee paid by that person, as applicable, including interest calculated in accordance with subsection (2).

(2) Where interest is payable on a refund of taxes under this Law, the administrator shall calculate the interest payable as follows:

(a) interest accrues from the date that the fee was originally paid to the Tsleil-Waututh Nation;

(b) the interest rate during each successive three (3) month period beginning on January 1, April 1, July 1 and October 1 of every year is two percent (2%) below the prime lending rate of the principal banker to the Tsleil-Waututh Nation on the 15th day of the month immediately preceding that three

- (3) month period;
- (c) interest shall not be compounded; and
- (d) interest stops running on the earliest of the day payment of the money owed is mailed, delivered or actually received by the person to whom it is owed.

## **PART VI**

### **PENALTIES, INTEREST AND ENFORCEMENT**

#### **Penalties and Interest**

- 15.** If all or part of a fee remains unpaid after it is due,
  - (a) a one-time penalty of ten percent (10%) of the unpaid portion of the fee will be added to the unpaid fee on the day after it was due and the amount so added is, for all purposes, deemed to be part of the fee; and
  - (b) the unpaid portion of the fee accrues interest at fifteen percent (15%) per year, starting from the day after it was due until paid or recovered.

#### **Enforcement**

**16.(1)** Fees charged under this Law, together with any applicable interest and penalties, are a debt owed to the Tsleil-Waututh Nation that is recoverable by the Tsleil-Waututh Nation in a court of competent jurisdiction, in a proceeding before the civil resolution tribunal, or in any manner permitted by law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of an invoice showing the fees payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the fees.

(3) Fees overdue and remaining unpaid on December 31 in each year may be collected in the same manner and with the same enforcement remedies as taxes levied under the Taxation Law, and the tax administrator may enter the unpaid amounts on the tax roll for that interest in reserve lands under the Taxation Law, as unpaid taxes.

#### **Discontinuance of Services**

**17.(1)** Subject to this section, the Tsleil-Waututh Nation may discontinue a service to an interest in reserve lands if any part of a fee remains unpaid more than sixty (60) days after the fee is due.

(2) At least thirty (30) days before discontinuing a service, the tax administrator shall deliver to the holder, by personal delivery or registered mail, a Notice of Discontinuance of Service.

(3) Personal delivery of the Notice of Discontinuance of Service is made

(a) in the case of an individual, by leaving the notice with that individual or with an individual at least eighteen (18) years of age residing at that individual's place of residence;

(b) in the case of a First Nation, by leaving the notice with the individual apparently in charge, at the time of delivery, of the main administrative office of the First Nation, or with the First Nation's legal counsel; and

(c) in the case of a corporation, by leaving the notice with the individual apparently in charge, at the time of delivery, of the head office or one of its branch offices, or with an officer or director of the corporation or the corporation's legal counsel.

(4) A Notice of Discontinuance of Service is considered to have been delivered

(a) if delivered personally, on the day that personal delivery is made; and

(b) if sent by registered mail, on the fifth day after it is mailed.

(5) If all or any portion of the fee remains unpaid more than thirty (30) days after the delivery of the Notice of Discontinuance of Service under subsection (2), the Tsleil-Waututh Nation may disconnect services to the interest in reserve lands, subject to subsection (6).

(6) The Tsleil-Waututh Nation shall not discontinue water or garbage collection services to an interest that is a residential dwelling.

## **PART VII COMPLAINTS**

### **Complaints to Tax Administrator**

18.(1) A holder may, within fourteen (14) days of receipt of an invoice under this Law, make a complaint respecting a fee on the basis that the holder has paid a fee when a fee was not payable, or has made an overpayment of a fee.

(2) A complaint shall

(a) be made in the form set out in Schedule II;

(b) be delivered to the tax administrator; and

(c) include any reasons in support of the complaint.

(3) Within fourteen (14) days after receipt of a complaint, the tax administrator shall review the matter and attempt to resolve the complaint directly with the holder.

(4) If the tax administrator determines that the holder has paid a fee when a fee was not payable, or has made an overpayment of a fee, as the case may be, the tax administrator shall advise the holder of the determination and mail an amended invoice to the holder.

(5) If the tax administrator determines that the holder has not paid a fee when a fee was not payable, or has not made an overpayment of a fee, as the case may be, the tax administrator shall notify the holder of this determination and the reasons for the determination.

## **PART VIII GENERAL PROVISIONS**

### **Disclosure of Information**

19.(1) The tax administrator or any other person who has custody or control of information or records obtained or created under this Law shall not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before a tribunal having jurisdiction, including the civil resolution tribunal, or a court of law; or

(c) in accordance with subsection (2).

(2) The tax administrator may disclose to the agent of a holder confidential information relating to the holder's interest in reserve lands or fees owing in respect of a service, if the disclosure has been authorized in writing by the holder.

(3) An agent shall not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

### **Disclosure for Research Purposes**

20. Despite section 19,



- (a) the tax administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form; and
- (b) the Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form where
  - (i) the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and
  - (ii) the third party has signed an agreement with the Council to comply with the Council's requirements respecting the use, confidentiality and security of the information.

**Validity**

**21.** Nothing under this Law shall be rendered void or invalid, nor shall the liability of any person to pay fees under this Law be affected by

- (a) an error or omission in a determination made by the tax administrator;
- (b) an error or omission in any invoice or notice given under this Law; or
- (c) a failure of the Tsleil-Waututh Nation or the tax administrator to do something within the required time.

**Limitation on Proceedings**

**22.(1)** No person may commence an action or proceeding for the return of money paid to the Tsleil-Waututh Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for fees paid under this Law, after the expiration of six (6) months from the date the cause of action first arose.

(2) If a person fails to start an action or proceeding within the time limit prescribed in this section, then money paid to the Tsleil-Waututh Nation shall be deemed to have been voluntarily paid.

**Notices**

**23.(1)** Where in this Law an invoice or notice is required to be given by mail or where the method of giving the invoice or notice is not otherwise specified, it shall be given

- (a) by mail to the recipient's ordinary mailing address, or the address for the recipient shown on the tax roll made under the Taxation Law where applicable;
- (b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the interest in reserve lands to which the service is provided; or
- (c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll made under the Taxation Law if applicable.

(2) Except where otherwise provided in this Law, a notice or invoice

- (a) given by mail is deemed received on the fifth day after it is posted;
- (b) posted on the interest in reserve lands is deemed received on the second day after it is posted; and
- (c) given by personal delivery is deemed received upon delivery.

**Interpretation**

**24.(1)** The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion shall be severed from the remainder of this Law and the decision that it is invalid shall not affect the validity of

the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law shall be construed as being remedial and shall be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of this Law and shall be construed as being inserted for convenience of reference only.

**Coming into Force**

25. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by the Council on the 27 day of May, 2019, at North Vancouver, in the Province of British Columbia.

A quorum of the Council consists of three ~~(3)~~ members of Council.

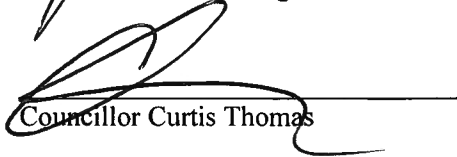
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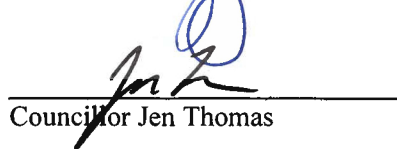
  
Chief Leah George-Wilson

  
Councillor Deanna B. George

  
Councillor Justin George

  
Councillor Vanessa Gonzalez

  
Councillor Curtis Thomas

  
Councillor Jen Thomas

**SCHEDULE I  
FEES FOR SERVICES**

The fees established in the following District bylaws are established as fees under this Law:

1. For the service of water provided to an interest in reserve lands, the fees established from time to time under the *District of North Vancouver Waterworks Regulation Bylaw No. 2279*.
2. For the service of sewer provided to an interest in reserve lands, the fees established from time to time under the *District of North Vancouver Sewer Bylaw No. 6656*.
3. For the service of garbage and recycling collection provided to an interest in reserve lands, the fees established from time to time under the *District of North Vancouver Solid Waste Removal Bylaw No. 7631*.

Where a fee referenced under this Law changes, that change will come into effect at the same time, and in the same manner, as the fee comes into effect under the applicable District bylaw.

**SCHEDULE II**  
**COMPLAINT TO TAX ADMINISTRATOR RESPECTING**  
**SERVICE FEE**

TO: Tax Administrator for the Tsleil-Waututh Nation

[address]

PURSUANT to the provisions of the *Tsleil-Waututh Nation Local Services Fee Law, 2019*, I hereby make a complaint respecting the fee as follows

This complaint is based on the following reasons:

- (1)
- (2)

(describe the reasons in support of the complaint in as much detail as possible)

Applicant's mailing address to which a reply to the complaint is to be sent:

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\_\_\_\_\_  
Name of Complainant (please print)

\_\_\_\_\_  
Signature of Complainant  
(or representative)

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE III**  
**NOTICE OF DISCONTINUANCE OF SERVICES**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN RESERVE LANDS: \_\_\_\_\_

TAKE NOTICE that fees, penalties, and interest in the amount of \_\_\_\_\_ dollars (\$\_\_\_\_\_) remain unpaid and are due and owing in respect of the interest in reserve lands.

AND TAKE NOTICE that where a holder fails to pay all unpaid fees within sixty (60) days after the fee is due, the tax administrator may discontinue services that it provides to the interest of a holder, pursuant to the *Tsleil-Waututh Nation Local Services Fee Law, 2019*.

AND TAKE NOTICE that if the taxes are not paid in full on or before \_\_\_\_\_, being thirty (30) days from the date of issuance of this notice, the following services will be discontinued:

[list services to be discontinued]

\_\_\_\_\_  
Tax Administrator for the Tsleil-Waututh Nation

Dated: \_\_\_\_\_, 20\_\_\_\_.