

CERTIFICATE

I, Sheila Carr-Stewart, do hereby certify as superintendent pursuant to section 86 of the Indian Act R.S.C., c.I-5, that the attached copy marked "CERTIFIED TRUE COPY OF THE ORIGINAL" is a true copy of the Stoney Property Tax By-Law duly made by the council of the Stoney Band on the 9th day of July 1991 and approved by the Minister, Indian and Northern Affairs Canada on the 23rd day of September 1991.

Signed at Edmonton, Alberta

this 1st day of May, 1992



Lands, Revenues and Trusts
Indian and Northern Affairs Canada
Edmonton, Alberta



I, the Minister of Indian Affairs and Northern Development,
HEREBY APPROVE, in part, pursuant to Section 83 of the Indian
Act, the following by-law made by the Stoney Band of the Province
of Alberta, at a meeting held on the 9th day of July 1991.

- **Stoney Property Tax By-Law**

That part of the By-Law that is not approved is section 63 which
provides as follows:

- 63.(1) Where land or an interest in land is not subject to tax
and the interest of an occupier, user or possessor is
taxable, the tax administrator shall, by registered
mail, give notice to the person liable for tax that he
has 30 days from the date of mailing of the notice to
pay the taxes, with interest, and that, on default of
payment, any lease, licence or permit that the
occupier, user or possessor has with respect to the
land or interest in land, 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 30 days,
the lease, licence or permit may be cancelled.

Dated at Ottawa

this 23rd day of September , 1991

STONE

PROPERTY TAX BY-LAW

TABLE OF CONTENTS

<u>SECTION #</u>	<u>SUBJECT</u>	<u>PAGE</u>
1.	Long Title.....	1
	Recitals.....	1
	Enactment Clause.....	1
	Short Title.....	1
	PART I	
	INTERPRETATION.....	1
2.	Definitions.....	1
	PART II	
	ADMINISTRATION.....	2
3.	Appointment of Officials.....	2
	PART III	
	APPLICATION OF BY-LAW.....	2
4.	Extent of Reserve Land.....	2
	Subject to Taxation.....	2
	PART IV	
	LIABILITY TO TAXATION.....	3
5.	Interests Subject to Taxation.....	3
6.	Exemptions from Taxation.....	3
7.	Local improvement Charges.....	3
8.	Liability of Partial Interests.....	3
9.	Exemptions for Partial Interests.....	3
10.	Who is Liable to Pay the Taxes.....	4
	PART V	
	LEVY OF TAX.....	4
11.	Date of Levy.....	4
12.	Due Date for Taxes.....	4
	PART VI	
	INFORMATION FOR ASSESSMENT ROLL.....	4
13.	Who Must Provide Information.....	4
	PART VII	
	ASSESSED VALUE.....	4
14.	Appointment of Assessors.....	4

<u>SECTION #</u>	<u>SUBJECT</u>	<u>PAGE</u>
15.	Interests to be Assessed.....	5
16.	Date for Valuation.....	5
17.	Valuation Methods.....	5
18.	Valuation as if in Fee Simple.....	5
19.	Where Valuation is Impractical.....	5
PART VIII		
THE ASSESSMENT ROLL		5
20.	Date for Preparation of Assessment Roll	5
21.	Particulars.....	6
22.	Value of Improvements	6
23.	Change of Address	6
24.	Effective Date of Assessment Roll.....	6
25.	Date for Mailing Assessment Notice.....	6
26.	Notation of Date of Mailing.....	6
PART IX		
ALTERATIONS AND ADDITIONS.....		6
27.	Amendments to the Assessment Roll.....	6
28.	Notice of Amendments.....	7
29.	Incorrect Assessments.....	7
30.	Adjustments to Taxes.....	7
31.	Application of Other Parts	7
32.	Refunds	7
PART X		
TAX NOTICES.....		7
33.	Tax Notices to be Mailed.....	7
34.	Notation of Date of Mailing.....	8
35.	Demand for Taxes	8
36.	Periodic Lease Payments.....	8
PART XI		
APPEALS		8
37.	Board of Revision	8
38.	Appeals to the Board of Revision.....	8
39.	Notice of Hearing.....	9
40.	Adjournment of Hearing.....	8
41.	Failure to Attend Hearing.....	8
42.	Rules of Evidence.....	8
43.	Decisions to be Mailed	8
44.	Appeals from Decisions of Board of Revision	8
45.	Assessment Appeal Committee.....	8
46.	Mandate of Assessment Appeal Committee	10

<u>SECTION #</u>	<u>SUBJECT</u>	<u>PAGE</u>
	PART XII	
	DUE DATE AND INTEREST	10
47.	Date Taxes are Payable.....	10
48.	Where Taxes Payable in Conjunction with Rent	10
49.	Effective Date of Amendment	11
50.	Interest on Arrears	11
51.	Application of Partial Payments.....	11
	PART XIII	
	PERIODIC PAYMENTS	11
52.	Taxes as a Percentage of Rents.....	11
53.	Receipt of Taxes by the Crown	11
	PART XIV	
	RECEIPTS AND CERTIFICATES	11
54.	Official Receipts.....	11
55.	Tax Arrears Certificates	11
	PART XV	
	APPLICATION OF REVENUES	11
56.	Tax Moneys to be Placed in Special Accounts.....	11
57.	Expenditures Not Requiring By-Law	12
	PART XVI	
	COLLECTION AND ENFORCEMENT	12
58.	Definition of Taxes	12
59.	Persons Liable to Pay Taxes.....	12
60.	Taxes are a Special Lien.....	12
61.	Notification of Collection Proceedings.....	13
62.	Distress of Goods and Chattels.....	13
63.	Cancellation of Leases.....	13
64.	Sale of Interests in Buildings.....	14
65.	Terms of Tender	14
66.	Sale Price	14
67.	Moneys in Excess of Taxes Due	14
68.	Peaceable Possession.....	14
69.	Notice to Landlords.....	15
70.	Insurance Policies.....	15
71.	Bridging Time to Commence Collection Proceedings.....	16

<u>SECTION #</u>	<u>SUBJECT</u>	<u>PAGE</u>
72.	Personal Property Subject to Seizure	16
73.	Removal of Real and Personal Property.....	16
74.	Warrants	16
75.	Cancellation of Services.....	16
PART XVII		
	SERVICE AND LOCAL IMPROVEMENT CHARGES.....	17
76.	Local Improvement Purposes	17
77.	Notice of Local Improvement	18
78.	Representations at Hearing	18
79.	Amendments.....	18
80.	Special Accounts.....	18
81.	Administration of Charges.....	19
PART XVIII		
	GENERAL AND MISCELLANEOUS	19
82.	Void the By-Law.....	19
83.	Return of Money.....	19
84.	Severability	19
85.	Coming into Force.....	19

SCHEDULE

SUBJECT

SECTION

I	Request for Information.....	(ss. 13(1))
II	Notice of Assessment	(ss. 25(2))
III	Tax Notice	(s. 33)
IV	Appeal to Board of Revision	(s. 38)
V	Appeal to Assessment Appeal Board.....	(s. 44)
VI	Notice of Hearing.....	(ss. 46(c))
VII	Request for Attendance.....	(ss. 46(e))
VIII	Notice of Arrears.....	(ss. 62(1))
IX	Notice of Sale	(ss. 62 (2))
X	Notice to Landlord.....	(ss. 69(1))
XI	Notice to Tenant.....	(ss. 69(2))
XII	Notice of Hearing.....	(ss. 77(1) (c))

**STONEY
PROPERTY TAX BY-LAW**

STONEY PROPERTY TAX BY-LAW

WHEREAS the Indian Act 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, including rights to occupy, possess or use land in the reserve (s.83 (1) (a));

WHEREAS Indian Reserves #142, #143, #144, #142B, #144A and #216 are jointly owned by the Stoney Tribe, which consists of the Goodstoney Band, the Bearspaw Band and the Chiniki Band;

AND WHEREAS the Stoney Tribal Council of the Chiniki, Bearspaw and Goodstoney bands deems it to be expedient and in the best interests of the bands to make a by-law for such purposes on these reserves;

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

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

NOW THEREFORE the Stoney Tribal Council of the Bearspaw, Chiniki and Goodstoney bands at a duly convened meeting, enacts as a by-law the following.

SHORT TITLE

1. This by-law may be cited as the Stoney Property Tax By-law.

PART I INTERPRETATION

2. (1) In this by-law,

"Band" means collectively the Goodstoney, Bearspaw and Chiniki bands;

"Council" of the Band" or "Council" means the Chief and Councillors of the Stoney Tribal Council;

"local improvement charge" means a charge in respect of a local improvement based on the actual or estimated capital cost and interest amortized over a period of years;

"Reserve" means each of Indian reserves #142, #143, #144, #142B, #144A and #216;

"service charge" means a charge in respect of a service based on the estimated or actual annual cost of the service;

"tax" means a tax levied by section 11; and

"utility" means any public or private corporation that provides telephone or cable services, water or electricity, gas or any other form of energy.

- (2) The preamble forms part of this by-law.

PART II ADMINISTRATION

3. (1) The Council of the Band may appoint a person for a specified or indefinite term to administer this by-law who shall be called the "tax administrator".

(2) The tax administrator is responsible for collection and enforcement under this by-law.

(3) The Council of the Band may

(a) appoint an acting tax administrator who may act in the case of the absence or disability of the tax administrator;

(b) appoint other officials to assist in the administration of this by-law;

(c) establish educational and professional requirements for the tax administrator and other officials who assist in the administration of this by-law;

(d) make such reasonable rules and guidelines as may be necessary to establish minimum standards of assessment performance; and

(e) develop, prescribe, and require the use of all forms necessary for administration of this by-law.

PART III APPLICATION OF BY-LAW

4. This by-law applies with respect to all land and interests in land within the Reserve and to any land added to the Reserve in the future.

**PART IV
LIABILITY TO TAXATION**

5. Subject to section 6, all land and any interest in land including any right to occupy, possess, or use land, is subject to taxation under this by-law.
6. The following land and interests in land are not subject to taxation
- (a) any land or interest in land of the Band or wholly occupied or possessed by a member of the Band;
 - (b) any land or interest in land of a corporation, all the shareholders of which are members of the Council of the Band, and which land is held for the benefit of all the members of the Band;
 - (c) a building used exclusively for school purposes and the land necessary as the site for the building;
 - (d) a building occupied by a religious body and used chiefly for divine service, public worship or religious education, and the land necessary as the site for the building;
 - (e) a building, or any part thereof, used as a hospital, other than a private hospital, and the land necessary as the site for the building;
 - (f) a building, or any part thereof, used as a university, technical institute, or public college, not operated for profit, and the land necessary as the site for the 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 the building; and
 - (h) a cemetery to the extent that it is actually used for burial purposes.
7. Notwithstanding section 6, all land and interests in land are liable to service and local improvement charges.
8. Where an interest in land is not subject to taxation, that fact does not affect the liability to taxation of any other interest in the same land.
9. (1) An exemption does not apply to any portion of a building other than the portion occupied or used for the purpose for which the exemption was granted.
- (2) Where an exemption applies to a portion of a building, it applies, in the same proportion, to the land that is necessary as the site for the building.

10. (1) Where land or an interest in land is subject to taxation, any person who has an interest in the land, and who has a right to occupy, possess or use the land, is liable to taxation.
- (2) Where more than one person is liable to taxation with respect to a parcel of land or an interest in a parcel of land, those persons are liable jointly and severally to taxation.

PART V LEVY OF TAX

11. Commencing in the year 1991, there is hereby levied
 - (a) on all taxable land and interests in land held by a utility, a tax equal to 3% (three percent) of the assessed market value of the lands or interests in land or such rate as may be established from time to time by by-law; and
 - (b) on all taxable land and interests in land that are not held by a utility, a tax equal to 3% (three per cent) of the assessed market value of the lands or interests in land, or such rate as may be established from time to time by by-law.
12. Taxes are due as of June 30 of the year in which they are levied, except for the 1991 taxation year, for which year taxes are due as of August 31, 1991.

PART VI INFORMATION FOR ASSESSMENT ROLL

13. (1) Every person liable for tax and every person whose name is shown on the assessment roll shall, on request, forthwith furnish to the assessor or to the tax administrator, in writing and signed by the person concerned, information, in such detail as requested, in the form set out in schedule I, concerning purchase price, terms and covenants in leases, construction costs, costs of alterations and repairs, rents payable, paid or agreed to be paid or otherwise concerning the land used or occupied by that person.
- (2) Where an assessor does not receive the information referred to in subsection (1), or he is not satisfied that the information received is accurate, he may value the land on the basis of information in his possession.

PART VII ASSESSED VALUE

14. (1) The Council of the Band may appoint one or more assessors for a specified or indefinite term.
- (2) An appointment under subsection (1) may be for the purpose of valuing particular land or particular kinds of lands, including any rights to occupy, possess or use land in the reserve, as set out in the resolution.

22. The assessor shall set out the value of improvements separately from the value of the bare land on which they are located.
23. (1) A person may change his address as set out in the assessment roll by giving written notice to the tax administrator.
- (2) A person who is the holder of a charge on an interest in land or on the right to use, occupy or possess land may give written notice, with full particulars of the nature, extent and duration of the charge to the tax administrator, and request copies of all tax notices issued during the duration of the charge, and the assessor shall enter that person's name and address on the assessment roll.
24. (1) The assessment roll is effective on its adoption by resolution of the Council of the Band.
- (2) On adoption, the assessment roll is open to inspection by any person during regular business hours.
25. (1) The tax administrator shall, as soon as practical after adoption of the assessment roll, mail a notice of assessment to every person named in the assessment roll in respect of each parcel of land or interest in land for which that person is liable to taxation or for which grants-in-lieu of taxes may be sought.
- (2) The notice of assessment shall be in the form set out in Schedule II and shall contain the information set out in the assessment roll in respect of that parcel and shall contain a statement as to the right of appeal.
26. Where the tax administrator mails a notice of assessment, he shall make an entry on the assessment roll of the date of mailing.

PART IX ALTERATIONS AND ADDITIONS

27. (1) Where the tax administrator finds that
- (a) taxable land or an interest in land or land in respect of which grants-in-lieu of taxes are sought is not entered in the assessment roll;
- (b) the value of land or an interest in land is not the same as the valuation entered in the assessment roll by reason of
- (i) the demolition, destruction or damaging of an improvement,
- (ii) new construction or new improvements,
- (iii) a change in a permitted use, or
- (iv) a subdivision;

- (c) there has been a change in the possession, use or occupation;
- (d) there is any clerical error; or
- (e) there has been a change in the eligibility for, or the amount of, an exemption from taxation;

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

- (2) An amendment to the assessment roll is not effective until approved by resolution of the Council of the Band.

28. Where the assessment roll is amended, the tax administrator shall mail a notice in the form set out in Schedule II in respect of the amended assessment to each person affected.

29. Where there has been an under-assessment resulting from

- (a) a person's failure to disclose information required under this by-law with respect to land or an interest in land; or
- (b) a person's concealment of information required under this by-law with respect to land or an interest in land,

that results in an incorrect levy of taxes, the tax administrator shall issue an amended assessment notice, in the form set out in Schedule II, for the current year and for each previous year during which the condition giving rise to the amendment to the assessment roll persisted.

30. Where a condition that gives rise to an amendment to the assessment roll existed during part of a year, the tax administrator shall, in preparing an amended tax notice, adjust the amount of the adjust the amount of the taxes due on a pro rata basis.

31. Parts VIII, X, XI, XII and XIV apply with respect to an amended assessment roll and to an amended assessment notice.

32. Where the Council of the Band approves an amendment to the assessment roll for the current year, the tax administrator shall refund any excess taxes that have been paid, together with interest at the rate of 6% (six per cent) per annum, and any balance unpaid shall, subject to notice of assessment and taxation, be due and payable, notwithstanding a receipt or certificate given by the tax administrator.

PART X TAX NOTICE

33. (1) Where the Council of the Band adopts an assessment roll, and after notices of assessment are mailed pursuant to section 25, the tax administrator shall forthwith mail, to every person whose name appears in the assessment roll, a tax notice, in the form set out in Schedule III, in respect of each parcel of land or interest in land for which that person is liable to taxation, and, in the case of an amended assessment roll that has been adopted, the tax

administrator shall mail an amended tax notice to every person affected by the amendment.

- (2) The tax notice referred to in subsection (1) shall contain the information set out in the assessment roll in respect of that parcel together with the particulars of any arrears and interest, and shall set out where payment is to be made, and the manner of payment.

34. Where the tax administrator mails a tax notice, he shall enter the date of mailing on the assessment roll.

35. Where the tax administrator mails a tax notice, the mailing of the tax notice constitutes a statement of and demand for taxes.

36. Where applicable, a tax notice shall set out that taxes are payable in conjunction with periodic lease payments under Part XIII.

PART XI APPEALS

37. (1) The Council of the Band shall appoint not less than 3 members of the Band to be a Board of Revision.
- (2) A member of the Board of Revision holds office until removed by resolution of the Council of the Band.
- (3) The Council of the Band may appoint other members of the Band to the Board of Revision to act whenever a Board member is absent or there is a vacancy on the Board.
- (4) The members of the Board of Revision shall appoint a chairman from among their members.
- (5) A majority of the members of the Board of Revision constitutes a quorum.
- (6) A member of the Board of Revision shall not sit and hear an appeal where the member has a direct or indirect interest in the land to which the appeal relates.
38. (1) A person whose name appears in the assessment roll may, within 30 days of the date of mailing of an assessment notice, appeal to the Board of Revision in respect of the following matters
- (a) liability to assessment;
- (b) the assessed value;
- (c) any alleged inequity; or
- (d) any alleged error or omission.

- (2) A notice of appeal shall be in the form set out in Schedule IV and shall be in writing, signed by the appellant and shall state the particulars and grounds for the appeal.
 - (3) A notice of appeal shall set out a mailing address to which all notices for the appellant are required to be sent.
 - (4) Where an appeal is taken with respect to an amended assessment notice, the appeal shall be confined to the amendment.
39. (1) On receipt of a notice of appeal, the Board of Revision shall give a notice of hearing to the appellant, the assessor, and any other person whose name appears in the assessment roll in respect of the land that is the subject of the appeal.
- (2) The Board of Revision shall give a notice of hearing by personal service, or if to a body corporate, by registered mail, at least 21 days before the sitting of the Board of Revision.
40. The Board of Revision may adjourn the hearing of an appeal.
41. The Board of Revision may proceed to hear and determine an appeal in the absence of the appellant or any affected person.
42. (1) The Board of Revision is not bound by the rules of evidence.
- (2) Evidence at a hearing by the Board of Revision need not be given under oath.
- (3) The hearing, to the greatest extent possible, shall be conducted in accordance with the customs of the Stoney Tribe.
43. Where the Board of Revision gives a decision with respect to an appeal
- (a) the Board shall forthwith, by mail, notify the appellant, the assessor, and any person whose name appears in the assessment roll in respect of the land or interest in land that is the subject of the appeal of the decision of the Board; and
 - (b) where applicable, the tax administrator shall amend the assessment roll in accordance with the decision and mail an amended assessment notice to each affected person who is liable to pay the tax.
44. An appellant may appeal the decision of the Board of Revision to the Assessment Appeal Committee within 30 days of the date of mailing of the notice referred to in paragraph 43 (a) by mailing to the Assessment Appeal Committee an appeal in writing that sets out the grounds for the appeal and is in the form set out in Schedule V.
45. The Council of the Band shall establish, each year, an Assessment Appeal Committee which shall consist of
- (a) one person who is or was duly qualified to practice law in the Province of Alberta;

- (b) one person who has sat as a member of an appeal board to review assessments in and for the Province of Alberta ; and
- (c) one person who is a member of the Council of the Band and who does not have any direct or indirect financial interest in any land or interest in land to which the appeal relates.

46. The Assessment Appeal Committee shall

- (a) hear all appeals from decisions of the Board of Revision to the greatest extent possible in accordance with the customs of the Stoney Tribe;
- (b) select a Chairman of the Committee who shall supervise and direct the work of the Committee;
- (c) at least 10 days before the hearing of an appeal, mail, to the appellant and the assessor, a notice, in the form set out in Schedule VI, of the time and place for the hearing of the appeal, which notice shall specify the nature of the appeal;
- (d) have the custody of all records, documents, evidence and proceedings before the Committee;
- (e) have control of its own proceedings in order to fairly and adequately determine any appeal;
- (f) forthwith, by mail, notify the appellant, the assessor, and any person whose name appears in the assessment roll in respect of the land or interest in land that is the subject of the appeal of the decision of the Committee; and
- (g) where applicable, request the tax administrator to amend the assessment roll in accordance with the decision of the Committee and request the tax administrator to mail an amended assessment notice, in the form set out in Schedule II, to each affected person who is liable to pay the tax.

PART XII DUE DATE AND INTEREST

47. Subject to sections 48 and 49, taxes are payable as of June 30 of each year notwithstanding that an appeal is pending, except for the 1991 taxation year, in which year taxes are payable as of August 15, 1991 notwithstanding that an appeal is pending.

48. 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.

49. Where an assessment roll is amended under this by-law, it shall, for the purposes of this Part, be deemed to be amended as of the date of adoption of the assessment roll under section 24.

50. Taxes in arrears shall bear interest at 18% per annum or any part thereof, compounded annually, and such rate may be changed from time to time by by-law of the Council of the Band.

51. If taxes are in arrears and part payment is received, the payment shall be applied firstly to interest and then arrears, and any balance shall be applied on account of current taxes.

PART XIII PERIODIC PAYMENTS

52. The Council of the Band may declare that the tax, with respect to any land or interest in land that is rented, be expressed as a percentage of the rent payment and collected with it.

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

PART XIV RECEIPTS AND CERTIFICATES

54. Except where Part XIII applies, on receipt of a payment of taxes, the tax administrator shall issue an official receipt to the payer, and shall enter the number of the receipt on the assessment roll opposite the land or interest in land for which the taxes are paid.

55. On a request in writing, the tax administrator shall issue a certificate showing whether taxes have been paid with respect to any taxable land or interest in land, and if not, the amount of taxes and interest outstanding.

PART XV APPLICATION OF REVENUES

56. (1) All moneys raised under this by-law shall be placed in a special account or accounts.

(2) Moneys raised shall include

(a) taxes;

- (b) grants-in-lieu of taxes;
 - (c) interest; and
 - (d) amounts collected on account of costs.
- (3) Subject to section 57, an expenditure made out of moneys raised under this by-law shall be made under authority of a separate by-law.
57. The following expenditures of funds raised under this by-law are hereby authorized
- (a) refunds of overpayments and interest;
 - (b) all expenses of preparation and administration of this by-law;
 - (c) the remuneration of an assessor and the tax administrator;
 - (d) all legal costs and other expenses of enforcement of this by-law;
 - (e) any refund of moneys under Part XVI; and
 - (f) administrative costs of, and costs of services provided by, the Stoney Tribal Administration, as approved from time to time by by-law of the Council of the Band.

PART XVI COLLECTION AND ENFORCEMENT

58. For the purposes of this Part, "taxes" include
- (a) interest chargeable under this by-law;
 - (b) reasonable costs incurred in collection proceedings; and
 - (c) arrears of taxes.
59. (1) A person named in an 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) Taxes are 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 an 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.
60. (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.
61. (1) In January following the year for which taxes are imposed, the tax administrator may, by mail, and in the form set out in Schedule VIII notify every person whose name appears in the assessment roll in respect of any land or interest in land for which taxes are in arrears that collection proceedings may start after the expiry of 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 30 day period referred to in subsection (1), commence collection proceedings in accordance with this Part.
62. (1) The tax administrator may, with respect to an interest in land on the reserve, levy the amount of taxes due by distress of the output of the land, of the rights, goods and chattels of the person liable to pay the taxes.
- (2) The tax administrator shall, by notice posted in at least three conspicuous public places in the locality where the property distrained is to be sold, give at least 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 person 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.
63. (1) Where land or an interest in land is not subject to tax and the interest of an occupier, user or possessor is taxable, the tax administrator shall, by registered mail, give notice to the person liable for tax that he has 30 days from the date of mailing of the notice to pay the taxes, with interest, and that, on default of payment, any lease, licence or permit that the occupier, user or possessor has with respect to the land or interest in land, 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 30 days, the lease, licence or permit may be cancelled.
64. (1) Where a person is liable for arrears of taxes in respect of a building or other improvement, the tax administrator may, by registered mail, give the person notice that he has 30 days from the date of mailing of the notice to pay the taxes, with interest, and that, on default of payment, the person's interest in the building or improvement shall be offered for sale.
- (2) Where a person fails within 30 days to make the payment referred to in subsection (1), the tax administrator may offer for sale the person's interest in the building and improvements.
 - (3) A sale may be conducted
 - (a) by public auction in accordance with section 61; or
 - (b) where the Council of the Band considers it appropriate, by public tender.
 - (4) A sale may take place subject to the condition that the purchaser enter into a lease, licence or permit with respect to the building.
65. (1) 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 at the discretion of the Council of the Band.
- (2) The Council of the Band 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 interest in land may be sold.
 - (3) Where there is no bid equal to or greater than the upset price, the Band is the purchaser at the upset price.
66. Where, pursuant to section 62 or 65, the Band purchases an interest in land
- (a) it may sell the interest in land to any person for not less than the upset price within 90 days of the purchase; and
 - (b) if the interest in land is not sold within 90 days of the purchase, the Band owns the interest free and clear of any claim.
67. (1) Where the tax administrator receives money in excess of the taxes, interest and reasonable costs as a result of a sale held pursuant to section 62 or 65, the tax administrator shall pay the surplus to the user, possessor, or occupier, as the case may be.
- (2) If the Council of the Band does not set an upset price at a sale held pursuant to section 62 or 65, and the interest in land is sold for less than the taxes owed, the debt for any deficiency is extinguished.

68. Where an interest in land is purchased by the Council of the Band pursuant to subsection 65 (3), the Band is entitled to the quiet and peaceable possession of the interest in land, including improvements, and the tax administrator may enter on the land and take possession of the interest for and in the name of the Band, and if in so doing resistance is encountered, and application may be made to a court of competent jurisdiction for an order for the possession of the interest in the land.

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

(2) Where a landlord fails to pay taxes in full within 30 days after the tax administrator gives notice pursuant to subsection (1), the tax administrator shall give the tenant notice in writing, in the form set out in Schedule XI, to pay to the Band the rent for the land as it becomes due from time to time until the amount of the taxes due are paid.

(3) The Council of the Band has the same authority as the landlord to collect rent, whether by distress or otherwise.

(4) A tenant may deduct from his rent any taxes paid by him as a result of a notice referred to in subsection (2).

70. (1) Subject to the terms of any lease, licence or permit, the taxes and arrears constitute a first charge on any money payable under a fire insurance policy for loss or damage to buildings or improvements.

(2) Subsection (1) only creates a charge on money payable under a fire insurance policy that is in the amount of at least \$500.

(3) Subsection (1) does not create a charge on any money payable under a fire insurance policy that was effected and maintained by a mortgagee of the property insured.

(4) Where an insurer receives notice of loss or damage that may result in a charge arising pursuant to this section, the insurer shall forthwith, by registered mail, give notice of the loss or damage to the tax administrator.

(5) Within 15 days after the mailing of a notice in accordance with subsection (4), the tax administrator shall, by registered mail, notify the insurer of the full amount of the taxes due in respect of the land or interest in land.

(6) Where a charge arises pursuant to subsection (1), the insurer shall pay to the Band

(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.

- (7) Where an insurer makes a payment under subsection (6), the amount for which the insurer is liable under the policy is reduced by the amount of the payment.

71. Notwithstanding section 61, where the Council of 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.

72. (1) Where personal property liable to distress under section 62 is under seizure or attachment or has been seized by a sheriff or bailiff or any court or is claimed by or is 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 reasonable cost properly incurred, in preference and prior to any other fees, charges, liens or claims whatsoever.

73. (1) Where taxes are in arrears with respect to any land or interest in land, no person shall remove any building or other improvement over, on or in the land, or any goods or chattels located on the land without the consent of the Council of the Band.

(2) No person acquires any interest in a building or other improvement or any goods or chattels removed in contravention of subsection (1).

74. If, at any time after notice has been given under section 61 or 69 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.

75. (1) A person who fails to comply with this by-law or with the duties imposed by this by-law may have any services provided by the Stoney Tribe, or by any person providing services to reserve residents under contract to the Band, to the person and/or to the lands and/or interests in land located on the reserve and in the assessment area, cancelled by Band Council Resolution passed by Council of the Band.

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

(3) Notice of a meeting of the Council of the Band to consider the cancellation of services shall be given to a person who is alleged to have failed to

comply with this by-law by way of a registered letter directed to the person two weeks prior to the meeting of the Council of the Band.

PART XVII SERVICE AND LOCAL IMPROVEMENT CHARGES

76. (1) The Council of the Band may, by by-law, 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 works that benefit property in the area;
 - (b) the maintenance, operation, repair or construction of works;
 - (c) cutting grass or weeds or trimming trees or shrubbery on any highway, lane or other public place;
 - (d) suppression of dust on any highway, lane, or other public place;
 - (e) collection and disposal of garbage;
 - (f) collection and disposal of night soil or the contents of sewage holding tanks; and
 - (g) notwithstanding paragraphs 1(a) to 1(f) inclusive, such other projects for the maintenance, improvement or repair of properties within the area as the Council of the Band may determine to be necessary or beneficial.
- (2) In this Part, "charge" means a local improvement charge and a service charge.
- (3) A 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 on
- (a) the number of lineal feet along the fronting or abutting lands;
 - (b) the area of the fronting or abutting lands;
 - (c) the number of dwelling-units or commercial or industrial occupancies on the lands served;
 - (d) the estimated or actual use or consumption of the service by occupants of the lands served; or
 - (e) two or more of the above in combination.

- (4) The costs levied shall include any expenses of engineering, advertising, interest and carrying costs, sinking-fund or amortization costs, banking, legal fees, administration and any other expenses incidental to initiating and carrying out the work.
 - (5) Notwithstanding section 6, land or interests in land not subject to tax are subject to charges levied under this Part.
77. (1) Before imposing a charge, the Council of the Band shall give notice by
- (a) publishing the notice, at least 15 days prior to the meeting referred to in section 78, in a newspaper of general circulation on the reserve, if any;
 - (b) posting the notice in the band administration offices and in prominent locations on the reserve; and
 - (c) sending the notice by registered mail, in the form set out in Schedule XII, to affected holders or occupiers who are not resident on the reserve.
- (2) The notice required by paragraphs (1) (b) and (c) shall be given at least 15 days prior to the meeting referred to in section 78.
- (3) It shall be sufficient notice under paragraph (1) (c) if the address in the current assessment roll is used.
- (4) The notices shall state
- (a) the intention of the Council of the Band to have the work performed 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 the Council of the Band shall hold a public meeting to consider written and oral representations.
78. (1) On the date and at the time and place set out in the notice referred to in section 77, the Council of the Band shall sit and receive and hear representations.
- (2) The Council of the Band shall not proceed with the charge until after it holds public meetings to consider representations.
- (3) Notwithstanding subsection (2), where 90 days have passed since a public meeting, the Council of the Band shall not proceed with a charge unless it again gives notice under section 77.
79. (1) Where the Council of the Band imposes a charge, it need not give notice in each succeeding year, unless it proposes to amend the by-law that imposes the charge.

- (2) A uniform increase, not exceeding 20 per cent, in the rate of a charge because of an increase in actual or estimated cost is not an amendment to the by-law that imposes the charge for the purposes of subsection (1).
80. (1) The tax administrator shall keep separate accounts for money raised by each charge under this Part.
- (2) The Council of the Band shall expend the money raised under this Part, and any interest that has accrued on that money, for the purpose and within the area stated in the implementing by-law.
81. (1) Charges under this Part shall be administered and enforced under this by-law in the same manner as taxes.
- (2) For greater certainty, it is hereby declared that charges are a special lien under Part XVI.
- (3) The roll for a charge may be part of or a supplement to the assessment roll.

PART XVIII GENERAL AND MISCELLANEOUS

82. (1) Nothing under this by-law shall be rendered void or invalid, nor shall the liability of any person to pay tax or any other amount under this by-law 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 an 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 by-law.
83. 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 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. This by-law, or such part as is approved, shall come into force and effect on approval by the Minister.

This by-law is hereby enacted by the Council of the Band at a duly convened meeting held on the ninth day of July, 1971.

John Smith

Julia Paveetta

L. Paul

Ralph Rallid

Ralph Roodman

Jim Rifford

Dave Beveridge

John Smith

Ken Sednie

Valentina Fox

George Chingway

**SCHEDULE I
(SUBSECTION 13(1))**

Request for Information

To: _____

Address: _____

RE: _____
(Property Description)

Pursuant to Subsection 13(1) of the Stoney Property Tax By-law, 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
(subsection 25(2), Sections 28 and 29)

Notice of Assessment

To: _____

Address _____

RE: _____
**(Description of Property
or taxable interest)**

Take notice that the Stoney 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 person(s) is/are liable to pay any taxes levied pursuant to the Land Tax By-law:

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__.

Stoney Tax Administrator

SCHEDULE III
(Section 33)

Tax Notice

To: _____

Address: _____

Re: _____
(Description of land or interest in land)

Pursuant to the provisions of the Stoney Property Tax By-law, 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 Stoney Tribal Administration which may be remitted to _____.

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

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

Dated at _____ this _____ day of _____, 19__.

Stoney Tax Administrator

SCHEDULE IV

(Section 38)

Appeal to Board of Revision

Pursuant to the provisions of the Stoney Property Tax By-law, I hereby appeal the assessment of the following property:

(Description of the Property)

On the following grounds:

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

Date at _____ this _____ day of _____, 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
(Section 44)

Appeal to the Assessment Appeal Board

To: The Assessment Appeal Board
c/o Stoney Tribal Administration

TAKE NOTICE that I, _____, (name) of
_____ (address), an appellant pursuant to section 44 of the
Stoney Property Tax By-law, 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 _____ this _____ day of _____, 19__.

PRINTED NAME OF APPELLANT

Appellant's signature

Address

**SCHEDULE VI
(Paragraph 46(c))**

Notice of Hearing

To: _____

Address: _____

RE: _____
(Description of Property)

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 property 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 _____ this _____ day of _____, 19__.

Chairman
Assessment Appeal Committee

**SCHEDULE VII
(Paragraph 46(e))**

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 _____ 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 _____ this _____ day of _____, 19__.

Chairman
Assessment Appeal Committee

**SCHEDULE VIII
(Subsection 61(1))**

Notice of Arrears

To: _____

Address: _____

RE: _____
(Description of Property)

Whereas your name appears in the Stoney Assessment Roll in respect of the above-described property.

Take notice that there are arrears of taxes with respect to the above-noted property 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 _____ this _____ day of _____, 19__.

Stoney Tax Administrator

SCHEDULE IX
(Section 61)

Notice of Sale

RE: _____
(Description of Property)

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

And take notice that the Stoney 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 _____ this _____ day of _____, 19__.

Stoney Tax Administrator

**SCHEDULE X
(Subsection 69(1))**

Notice to Landlord

To: _____
Address: _____

RE: _____
(Description of Property)

RE: _____
(Name of Tenant)

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

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

And take notice that unless such arrears are paid in full within 30 days of this notice, your tenant may be directed to pay all rentals to the Stoney Tribal Administration until such time that the arrears of taxes are paid in full.

Dated at _____ this _____ day of _____, 19__.

Stoney Tax Administrator

**SCHEDULE XI
(Subsection 69(2))**

Notice to the Tenant

To: _____

Address: _____

RE: _____
(Description of Property)

Take notice that subsection 69(2) of the Stoney Property Tax By-law provides that where a landlord fails to pay taxes within 30 days after the Stoney Tax Administrator gives notice to pay such taxes, the Stoney Tax Administrator shall give notice to the tenant of the landlord to pay to the Stoney Tribal Administration the rent for the land as it becomes due from time to time until the amount of the taxes due are paid.

And take notice that your landlord, _____, has failed to pay arrears of taxes in the amount of \$ _____ pursuant to a notice under subsection 69(1).

And take notice that you are forthwith required to remit all rents to the Stoney Tribal Administration until such time that the amount of taxes due are paid.

Dated at _____ this _____ day of _____, 19__.

Stoney Tax Administrator

**SCHEDULE XII
(Paragraph 77(1)(c))**

Notice of Hearing

RE: _____
**(Specify proposed service or
local improvement charge)**

Take notice that the Stoney Tribal Council shall hold a public meeting at _____ (give location) on the _____ day of _____, 19__, to consider representations from affected ratepayers with respect to the above-noted proposed service/local improvement charge.

And take notice that you may also submit to the Stoney Tribal Council any written submissions which will be considered at the said meeting.

Dated at _____ this _____ day of _____, 19__.

Chiefs and Council

