

CERTIFICATION

Pursuant to Section 86, Indian Act RSC 1985 C.I-5 and amendments thereto, I certify that the attached copy of the Soda Creek First Nation's Property Tax Expenditure By-law, 1999-tx02, dated the 21st day of July, 1999 is a true copy of the said by-law.



Gail Ksonzyna, A/Director
Lands and Trust Services,
a Superintendent as defined in
Sec 2(1) Indian Act RSC 1985

Minister of Indian Affairs
and Northern Development



Ministre des Affaires
indiennes et du Nord canadien

Ottawa, Canada K1A 0H4

On behalf of the Minister of Indian Affairs and Northern Development, I
HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the
following by-law made by the Soda Creek First Nation, in the Province of
British Columbia, at a meeting held on the 21st day of July 1999.

- **Soda Creek First Nation
Property Tax Expenditure By-law
By-law No. 1999-tX02**

Dated at Hull, Quebec this *3rd* day of *September* 1999.

A handwritten signature in cursive script, appearing to read "Shirley Serafini".

Shirley Serafini

**Soda Creek First Nation
Bylaw No. 1999-tx02
Property Tax Expenditure Bylaw**

WHEREAS:

The Property Assessment and Taxation Bylaw was made pursuant to subsection 83(1) of the Indian Act, R.S.C. 1985, c.1-5, for the purpose of taxation for local purposes of land, or interests in land, in the "reserve" (as defined in the Property Assessment and Taxation Bylaw), including rights to occupy, possess or use land in the "reserve":

Subsection 83(2) of the Indian Act provides that an expenditure made out of moneys raised pursuant to subsection 83(1) of the Indian Act must be made under the authority of a bylaw of the Council of the Band;

Section 56 of the Property Assessment and Taxation Bylaw authorizes the making of certain expenditures out of property tax revenue and, in addition, the Taxation Expenditure Bylaw was enacted for the purpose, *inter alia*, of establishing procedures for the authorization of expenditures to be made out of property tax revenue from time to time;

Council wishes to authorize expenditures (in addition to those authorized under section 56 of the Property Taxation Bylaw) to be made out of property tax revenue from time to time in this bylaw.

NOW BE IT HERE RESOLVED that the following bylaw be and is hereby enacted pursuant to the provisions of the Indian Act and in particular subsections 83(1) and (2) thereof, for the purpose of authorizing expenditures to be made out of property tax revenue.

SHORT TITLE

1. This bylaw may be cited for all purposes as the "Property Tax Expenditure Bylaw".
2. In this bylaw, including without limiting the generality of the foregoing in the recitals and this section,

"annual property tax budget" means a budget that includes and identifies in a general way projected property tax revenue for a fiscal year, surplus or deficit property tax revenue carried over from previous fiscal years and projected expenditure to be made out of property tax revenue for the fiscal year for local purposes;

"Band" means the Soda Creek Band of Indians;

“Band Council Resolution” means a motion passed and approved at a meeting of Council pursuant to the consent of a majority of the quorum of Councillors of the Band;

“community works” includes, without limitation, designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining and operating buildings, works and facilities (other than public works), located within the reserve and owned, operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the Band Council or on behalf of the Band and used for community services or general government services, including, without limiting the generality of the foregoing, Band administration offices, Band public works yards, cemeteries, longhouses, cultural centers, daycare centers, group homes, libraries, archives, museums, art galleries, recreation centers, parks and playgrounds, together with reserve lands appurtenant thereto;

“community services” includes, without limitation, programs and services (other than utility services), operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the Band or Council on behalf of the Band and of benefit to any residents of reserve (whether in common with any non-residents of reserve or not) including, without limiting the generality of the foregoing, social, public health, cultural, recreation, education, daycare, library, park, playground, police or fire protection programs and services;

“Council” means the Council of the Soda Creek Indian Band within the meaning of subsection 2(1) of the Indian Act as elected by the Band members from time to time pursuant to the custom of the Band;

“fiscal year” means April 1 of a calendar year through March 31 of the following calendar year;

“general government services” includes, without limitation, government and administrative programs, services and operations of the Band or Council on behalf of the Band including, without limiting the generality of the foregoing, the operations of Council and the development, preparation, enforcement and administration of Council or Band policies, bylaws and programs and the administration and operation of departments of the Band;

“Minister” means the Minister of Indian Affairs and Northern Development and includes a person designated in writing by the minister;

“permitted property taxation bylaw expenditures” means those expenditures out of property tax revenue authorized to be made under section 56 of the Property Assessment and Taxation Bylaw.

“property assessment and taxation bylaw” means the Soda Creek Indian Band Property Assessment Bylaw approved and passed on the 21st day of November, 1997 and approved by the Minister on the 23rd day of December, 1997, as amended from time to time;

“property taxation revenue” includes all taxes and other moneys raised under the Property Assessment and Taxation Bylaw, including without limiting the generality of the foregoing all interest earned thereon and other accumulations thereto from time to time;

“public works” includes:

(a) designing, constructing, reconstructing, creating, enlarging, replacing, extending, removing, moving, repairing, maintaining or operating:

(i) roads, streets, overpasses, underpasses, sidewalks, foot crossings, curbing, bridges, tunnels, culverts, embankments and retaining walls;

(ii) equipment, wires, works and facilities, including standards and conduits, necessary to supply public lighting within reserve including, without limiting the generality of the foregoing, all necessary poles, towers, cross arms, encasements, transformer structures and other related works and facilities;

(iii) conduits for wires, fiber optics and pipes for purposes other than providing public lighting within the reserve, including without limiting the generality of the foregoing all necessary poles, towers, cross arms, encasements, transformer structures

(iv) storm or sanitary sewer and water or water lines, works or facilities including service connections or sewer or water lines on land abutting the main;

(v) sewage treatment and water treatment works, facilities and plants;

(vi) retaining walls, rip-rap, sheet piling, sea walls, piling, dykes and breakwaters in along or adjacent to the sea, a lake or a river

and;

(vii) any buildings, works or facilities related to or ancillary to anything referred to in subparagraphs (i) through (vi) ,

together with reserve lands appurtenant thereto;

- (b) remediating environmentally contaminated reserve lands; and
- (c) creating new lands by any lawful means including, without limiting the generality of the foregoing, by placement and compaction of permitted soils and other fill materials;

“reserve” means those lands the legal title to which is vested in Her Majesty, that have been set apart by Her Majesty for the use and benefit of the Band, whether they be designated lands or conditionally surrendered lands or otherwise;

“surveyor of taxes” means the surveyor of taxes appointed by Council under the Soda Creek Property and Assessment Taxation Bylaw;

“utility services” includes water, storm sewer, sanitary sewer, garbage collection, garbage disposal, solid waste disposal, sewage treatment and water treatment programs, services and operations.

AUTHORIZATION OF EXPENDITURE OF PROPERTY TAX REVENUE

3. (1) This bylaw authorizes the expenditure of property tax revenue by Council on behalf of the Band for local purposes.

(2) Without limiting the generality of subsection (1) but for greater certainty, this bylaw authorizes the expenditure of property tax revenue by Council on behalf of the Band on community works, community services, general government services, permitted taxation bylaw expenditures, public works and utility services.

ANNUAL PROPERTY TAX BUDGET

4. (1) On or before July 31 in each fiscal year, the surveyor of taxes shall prepare and table with Council a draft annual property tax budget for the then current fiscal year and a draft Band Council resolution approving the budget, and Council shall endeavor to consider such a budget and resolution on or before August 31 of the same year.

(2) An annual property tax budget may, but is not required to, be in the form of that draft annual property budget attached as Schedule A to this bylaw.

(3) Subject to subsection (4), all expenditures made out of property tax

revenue that Council is authorized to make under this bylaw shall be made pursuant to an annual property tax revenue that has been approved by Band Council resolution:

4. For greater certainty:

(a) Band Council may at any time and from time to time amend any annual property tax budget and any Band Council resolution approving an annual property tax budget, and

(b) nothing in this bylaw shall have the effect of amending section 56 of the Property Assessment and Taxation Bylaw or limiting the authorization of , or requiring additional procedures to permit, expenditures of property tax revenue thereunder.

PROPERTY TAX REVENUE ACCOUNTS

5.(1) All property tax revenue shall be deposited in a special account or accounts maintained in the name of the Band and be invested until required to be expended pursuant to an annual tax budget that has been approved by Band Council resolution.

(2) Any surplus property tax revenue raised during a fiscal year that is not required for expenditure during that fiscal year pursuant to an annual property tax budget that has been approved by Band Council resolution, shall be set aside in a special surplus fund account or accounts maintained in the name of the Band and be invested until required for such expenditures in a future fiscal year.

ADMINISTRATION AND ENFORCEMENT

6. The surveyor of taxes shall administer this bylaw.

BYLAW REMEDIAL

7. This bylaw shall be construed as being remedial, and shall be given fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

MISCELLANEOUS

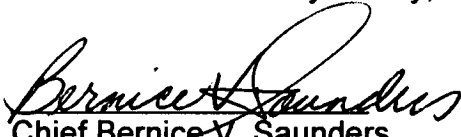
8.(1) Headings form no part of this bylaw but shall be construed as being inserted for convenience of reference only.

(2) A finding by a court of competent jurisdiction that a section or provisions of the bylaw is void or invalid shall not affect or bear upon the validity or invalidity of any other section or part of this bylaw as a whole.


- (3) Where a provision in this bylaw is expressed in the present tense, future tense or in past tense, the provision applies to the circumstances as they may arise.
- (4) In this bylaw words in the singular include plural, and words in the plural include the singular.

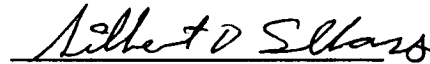
COMING INTO FORCE

9. This bylaw shall come into force immediately upon being approved by the minister. This bylaw is hereby enacted by Council at a duly convened meeting held on the 21 day of July, 1999.


Chief Bernice V. Saunders


Councillor David Pop


Councillor Reginald Michel
~~Sellers~~
GDS
DP
BUS.
R m


Councillor Gilbert D.
SELLARS
G.D.S.
DP
BUS.
R m

Schedule A
Soda Creek 1999 Annual Tax Budget

REVENUES

Property Tax Levies, Interest & Penalties
for the current fiscal year.....\$ 86,793.64

Surplus or Deficit Property Tax Revenue
carried over from previous Fiscal Years.....\$ 51097.03

Total Revenues\$137890.67

Non collectable (as yet)

BC Rail.....\$ 8,700.00
BC Hydro.....\$ 3,250.00

Balance\$125,940.67

EXPENDITURES (1999)

Municipal Service Agreements.....\$ 5,000.00
Capital Equipment Purchases.....\$ 10,000.00
Legal/Consultant Fees.....\$ 1,500.00
BC Assessment Authority.....\$ 1,000.00
Education.....\$ 2,000.00
Conferences.....\$ 1,500.00
Surveyor of Taxes.....\$ 5,000.00
Community Works.....\$ 8,000.00
General Government Services.....\$ 2,000.00
Community Building.....\$ 50,000.00
Other Permitted Taxation Expenditures.....\$ 30,000.00

TOTAL EXPENDITURES.....\$119,000.00

BALANCE.....\$ 3,940.67