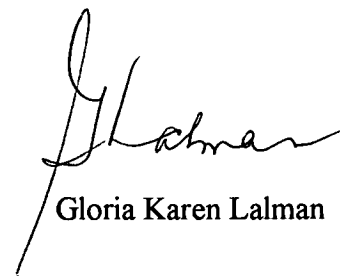


Your file Votre référence

Our file Notre référence

Pursuant to Section 86 of the *Indian Act*, I, the District Superintendent of Lands and Trust Services, Department of Indian Affairs and Northern Development, Sioux Lookout District, make oath and say that this is a true copy of the original of the **Telephone Companies Taxation By-Law No.1996-01** made by the Kasabonika Lake First Nation on July 22, 1996, and approved by the Minister of Indian Affairs and Northern Development on September 25, 1996.

Dated at Sioux Lookout, Ontario
this 7th Day of March 1997.



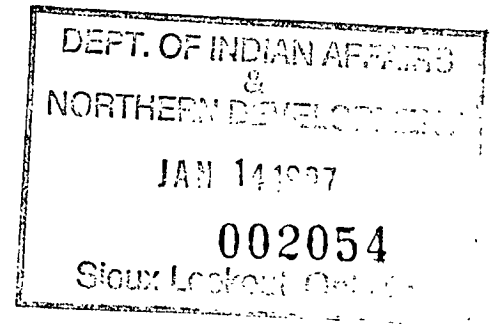
Gloria Karen Lalman

Minister of Indian Affairs
and Northern Development



Ministre des Affaires
indiennes et du Nord canadien

Ottawa, Canada K1A 0H4



I, the Minister of Indian Affairs and Northern Development, HEREBY
APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law
made by the Kasabonika Lake First Nation, in the Province of Ontario, at
a meeting held on the 22nd day of July 1996.

- **Telephone Companies Taxation By-law No. 1996-01**

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

Canada



DEPT. OF INDIAN AFFAIRS & NORTHERN DEVELOPMENT

Chronological no. - N° consécutif

545/96

File reference no. - N° de référence du dossier

4216-210

BAND COUNCIL RESOLUTION / RÉSOLUTION DE CONSEIL DE BANDE 001999

Stouffville, Ontario

NOTE: The words "from our Band Funds" "capital" or "revenue", whichever is the case, must appear in all resolutions requesting expenditures from Band Funds.

Table with financial details: Cash free balance, Capital account, Revenue account, Date of meeting, and Province (ONTARIO).

DO HEREBY RESOLVE / DÉCIDE, PAR LES PRÉSENTES:

TELEPHONE COMPANIES TAXATION BY-LAW BY-LAW NO. 1996-01

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

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

BE IT THEREFORE RESOLVED, that the Council of Kasabonika Lake First Nation adopt the following bylaw in an express exercise of its rights under section 83 of the INDIAN ACT.

SHORT TITLE

1. This bylaw may be cited as the "Kasabonika Lake First Nation Telephone Companies Taxation Bylaw".

DEFINITION

2. In this bylaw:

"Council of the First Nation" means the Council of Kasabonika Lake First Nation, a council of the band as defined in section 2(1) of the INDIAN ACT;

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

Quorum 3
[Councillor - Conseiller signatures]

[Chief - Chef signature]
[Councillor - Conseiller signatures]

continued...
[Councillor - Conseiller signatures]

FOR DEPARTMENTAL USE ONLY - RÉSERVÉ AU MINISTÈRE. Table with columns for Expenditure, Authority, Source of funds, and Signature/Date for recommending and approving officers.



Chronological no. - N° consécutif 545/96
File reference no. - N° de référence du dossier 4216-210

BAND COUNCIL RESOLUTION
RÉSOLUTION DE CONSEIL DE BANDE

NOTE: The words "from our Band Funds" "capital" or "revenue", whichever is the case, must appear in all resolutions requesting expenditures from Band Funds.
NOTA: Les mots "des fonds de notre bande" "capital" ou "revenu" selon le cas doivent paraître dans toutes les résolutions portant sur des dépenses à même les fonds des bandes.

The council of the Le conseil de		KASABONIKA LAKE BAND		Cash free balance - Solde disponible	
Date of duly convened meeting Date de l'assemblée dument convoquée		D-J	M	Y-A	Province
		2	2	07	96
				ONTARIO	
				Capital account Compte capital	\$ _____
				Revenue account Compte revenu	\$ _____

DO HEREBY RESOLVE:
DÉCIDE, PAR LES PRÉSENTES:
continued...

TELEPHONE COMPANIES TAXATION BY-LAW

"First Nation" means the Kasabonika Lake First Nation, an Indian band as defined in section 2(1) of the INDIAN ACT;

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

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

"reserve" means the reserves of the First Nation as defined in section 2(1) of the INDIAN ACT;

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

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

continued....

Quorum 3

[Signature]
(Councillor - Conseiller)

(Councillor - Conseiller)

(Councillor - Conseiller)

[Signature]
(Chief - Chef)

(Councillor - Conseiller)

[Signature]
(Councillor - Conseiller)

[Signature]
(Councillor - Conseiller)

[Signature]
(Councillor - Conseiller)

(Councillor - Conseiller)

(Councillor - Conseiller)

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



BAND COUNCIL RESOLUTION
RÉSOLUTION DE CONSEIL DE BANDE

Chronological no. - N° consécutif 545/96
File reference no. - N° de référence du dossier 4216.210

NOTE: The words "from our Band Funds" "capital" or "revenue", whichever is the case, must appear in all resolutions requesting expenditures from Band Funds.
NOTA: Les mots "des fonds de notre bande" "capital" ou "revenu" selon le cas doivent paraître dans toutes les résolutions portant sur des dépenses à même les fonds des bandes.

The council of the Le conseil de KASABONIKA LAKE BAND		Cash free balance - Solde disponible
Date of duly convened meeting Date de l'assemblée dument convoquée		Capital account Compte capital \$ _____
D-J M Y-A 2 2 0 7 9 6	Province ONTARIO	Revenue account Compte revenu \$ _____

DO HEREBY RESOLVE:
DÉCIDE, PAR LES PRÉSENTES:
continued...

TELEPHONE COMPANIES TAXATION BY-LAW

EXEMPTIONS

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

ASSESSMENT AND TAXATION

4. a. The on-reserve property interests of a telephone company shall be assessed on the basis of the gross receipts of that company from the reserve.
- b. Every telephone company owning, controlling or operating a telephone system or line on the reserve, shall provide the Surveyor of Taxes with a detailed statement by 1 March of each year, showing the gross receipts of the company from the reserve for the previous year ending on 31 December.
- c. The on-reserve property interests of a telephone company assessed pursuant to section 4(a) are taxable at the rate of 5% of the gross receipts of the telephone company in the previous year.
- d. Taxes payable under this bylaw are a debt due to Kasabonika Lake First Nation by the telephone company.
- e. The gross receipts tax provided for in this bylaw shall be in lieu of all other tax that which may be imposed on the telephone company's interest on the reserve.

Quorum 3

[Signature]
(Councillor - Conseiller)

(Councillor - Conseiller)

(Councillor - Conseiller)

[Signature: Keliytha Anderson]
(Chief - Chef)

(Councillor - Conseiller)

[Signature]
(Councillor - Conseiller)

[Signature]
(Councillor - Conseiller)

continued...

[Signature: Muelam Sample]
(Councillor - Conseiller)

(Councillor - Conseiller)

(Councillor - Conseiller)

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

BAND COUNCIL RESOLUTION
RÉSOLUTION DE CONSEIL DE BANDE

Chronological no. - N° consécutif 545/96
File reference no. - N° de référence du dossier 4216-210

NOTE: The words "from our Band Funds" "capital" or "revenue", whichever is the case, must appear in all resolutions requesting expenditures from Band Funds.
NOTA: Les mots "des fonds de notre bande" "capital" ou "revenu" selon le cas doivent paraître dans toutes les résolutions portant sur des dépenses à même les fonds des bandes.

The council of the Le conseil de		KASABONIKA LAKE BAND		Cash free balance - Solde disponible	
Date of duly convened meeting Date de l'assemblée dument convoquée		D-J	M	Y-A	Province
		2	2	0	7
				9	6
				ONTARIO	
				Capital account Compte capital	\$ _____
				Revenue account Compte revenu	\$ _____

DO HEREBY RESOLVE:
DÉCIDE, PAR LES PRÉSENTES:
continued...

TELEPHONE COMPANIES TAXATION BY-LAW

ADMINISTRATION

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

Quorum 3

[Signature]
(Councillor - Conseiller)

(Councillor - Conseiller)

(Councillor - Conseiller)

[Signature]
(Chief - Chef)

(Councillor - Conseiller)

[Signature]
(Councillor - Conseiller)

[Signature]
(Councillor - Conseiller)

continued....

[Signature]
(Councillor - Conseiller)

(Councillor - Conseiller)

(Councillor - Conseiller)

FOR DEPARTMENTAL USE ONLY - RÉSERVÉ AU MINISTÈRE

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



BAND COUNCIL RESOLUTION JUL 23 1988
RÉSOLUTION DE CONSEIL DE BANDE

Chronological no. - N° consécutif <i>545/96</i>
File reference no. - N° de référence du dossier <i>4216.210</i>

NOTE: The words "from our Band Funds" "capital" or "revenue", whichever is the case, must appear in all resolutions requesting expenditures from Band Funds.
NOTA: Les mots "des fonds de notre bande" "capital" ou "revenu" selon le cas doivent paraître dans toutes les résolutions portant sur des dépenses à même les fonds des bandes

The council of the Le conseil de		KASABONIKA LAKE BAND		Cash free balance - Solde disponible	
Date of duly convened meeting Date de l'assemblée dument convoquée		D-J	M	Y-A	Province
		2	2	07	96
				ONTARIO	
				Capital account Compte capital	\$ _____
				Revenue account Compte revenu	\$ _____

DO HEREBY RESOLVE:
DÉCIDE, PAR LES PRÉSENTES:
continued...

TELEPHONE COMPANIES TAXATION BY-LAW

TAX COLLECTION

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

IMPOSITION PROVISION

- 7. a. The Surveyor of Taxes shall notify, forthwith, each telephone company owning, controlling or operating a telephone system or line on the reserve that this bylaw is in effect, by registered mail.
- b. Every telephone company owning, controlling or operating a telephone system or line on the reserve shall commence tracking gross receipts from the reserve, for the purpose of preparing the report required under section 4(a), 60 days after the notice under section 7(a) is mailed until 31 December of that year.
- c. For the first year that a tax is imposed under this bylaw, the tax shall be 5% of the gross receipts of each telephone company pursuant to section 7(b).

Quorum 3

[Signature]
(Councillor - Conseiller)

(Councillor - Conseiller)

(Councillor - Conseiller)

[Signature: Reuben Anderson]
(Chief - Chef)

(Councillor - Conseiller)

[Signature]
(Councillor - Conseiller)

(Councillor - Conseiller)

continued....

[Signature: Gordon Temple]
(Councillor - Conseiller)

(Councillor - Conseiller)

(Councillor - Conseiller)

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

JUL 23 1996

**BAND COUNCIL RESOLUTION
RÉSOLUTION DE CONSEIL DE BANDE**
Sioux Lookout, Ontario

Chronological no. - N° consécutif <i>545/96</i>
File reference no. - N° de référence du dossier <i>426.210</i>

NOTE: The words "from our Band Funds" "capital" or "revenue", whichever is the case, must appear in all resolutions requesting expenditures from Band Funds.
NOTA: Les mots "des fonds de notre bande" "capital" ou "revenu" selon le cas doivent paraître dans toutes les résolutions portant sur des dépenses à même les fonds des bandes.

The council of the Le conseil de KASABONIKA LAKE BAND	Cash free balance - Solde disponible	
	Capital account Compte capital	\$ _____
Date of duly convened meeting Date de l'assemblée dument convoquée	D-J M Y-A <i>2 2 0 7 9 6</i>	Province ONTARIO
		Revenue account Compte revenu

DO HEREBY RESOLVE:
DÉCIDE, PAR LES PRÉSENTES:
continued...

TELEPHONE COMPANIES TAXATION BY-LAW

APPEALS

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

This bylaw is hereby made at a duly convened meeting of the Council of Kasabonika Lake First Nation this 22nd day of July, 1996.

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

Quorum 3
[Signature]
(Councillor - Conseiller)

(Councillor - Conseiller)

(Councillor - Conseiller)

[Signature: Raughter Andersen]
(Chief - Chef)

(Councillor - Conseiller)
[Signature]
(Councillor - Conseiller)

(Councillor - Conseiller)

[Signature]
(Councillor - Conseiller)

(Councillor - Conseiller)

(Councillor - Conseiller)

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