

Minister of Indian Affairs
and Northern Development



Ministre des Affaires
indiennes et du Nord canadien

Ottawa, Canada K1A 0H4

I, the Minister of Indian Affairs and Northern Development, HEREBY
APPROVE, pursuant to section 83 of the *Indian Act*, the following bylaw
made by the Chippewas of Mnjikaning First Nation, in the Province of
Ontario, at a meeting held on the 8th day of March 1996.

- **Telephone Companies Taxation Bylaw**

A handwritten signature in black ink, appearing to be 'L. Ashkewe', written over a large, faint circular stamp.

Dated at Ottawa, Ontario this 16th day of September, 1996.

**CERTIFIED TRUE COPY
OF ORIGINAL**

A handwritten signature in black ink, appearing to be 'L. Ashkewe', written over a large, faint circular stamp.

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

Canada¹⁺¹



Chronological no. - N° consécutif 476-1995-96-83
File reference no. - N° de référence du dossier

**BAND COUNCIL RESOLUTION
RÉSOLUTION DE CONSEIL DE BANDE**

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

		Cash free balance - Solde disponible	
The council of the Le conseil de		Chippewas of Mnjikaning First Nation	
		Capital account Compte capital	\$ _____
Date of duly convened meeting Date de l'assemblée dument convoquée	D-J M Y-A	Province	Revenue account Compte revenu
	0 8 03 9 16	Ontario	\$ _____

DO HEREBY RESOLVE:
 DÉCIDE, PAR LES PRÉSENTES:

Adoption of Telephone Companies Taxation Bylaw

WHEREAS pursuant to section 83 of the Indian Act, a band may, subject to the approval of the Minister of Indian Affairs and Northern Development, make bylaws for taxation for local purposes of land, or interests in land, in the reserve including rights to occupy, possess or use land in the reserve;

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

BE IT THEREFORE RESOLVED, that chief and council of the Chippewas of Mnjikaning First Nation adopt the following bylaw in an express exercise of its rights under section 83 of the Indian Act.

Telephone Companies Taxation Bylaw

1. **DEFINITION**

- (a) "band" means the Chippewas of Mnjikaning First Nation;
- (b) "council of the band" means the council of the Chippewas of Mnjikaning First Nation;
- (c) "customer" means a person who uses or purchases any kind of service from a telephone company;
- (d) "gross receipts" means all regularly recurring revenue arising from telephones and other equipment used by customers on the reserve and shall include revenue from long distance calls billed to customers on the reserve; and there shall be a deduction from "gross receipts" of any amounts related to uncollectible accounts on the reserve or amounts paid to other telephone or utility companies for the use of their equipment or in settlement with other telephone companies for long distance services;
- (e) "person" includes a corporation, partnership, agent or trustee, their heirs, executors, administrators or legal representatives;
- (f) "reserve" means the reserves of the band as defined in the Indian Act, section 2(1), and special reserves pursuant to section 36;

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The council of the Le conseil de		Capital account Compte capital	
Chippewas of Mnjikaning First Nation		\$ _____	
Date of duly convened meeting Date de l'assemblée dument convoquée	D-J M Y-A	Province	Revenue account Compte revenu
	0 8 0 3 9 6	Ontario	\$ _____

DO HEREBY RESOLVE:
DÉCIDE, PAR LES PRÉSENTES:

- (g) "Surveyor of Taxes" means the person appointed by the Council of the Band as the Surveyor of Taxes pursuant to this bylaw;
- (h) "telephone company" includes a corporation, person or association of persons owning, controlling or operating a telephone system or line on the reserve or providing long distance telephone service through property, other than personal property, located on the reserve.

2. EXEMPTIONS

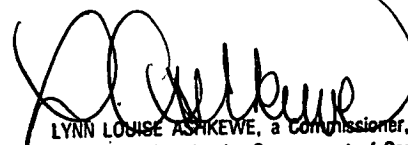
- (a) The property or interest of a telephone company wholly owned by the band or any member of the band is exempt from taxation.
- (b) The council of the band may, by resolution, enter into an agreement with any person to exempt that person from taxation pursuant to this bylaw, in whole or in part,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

3. ASSESSMENT AND TAXATION

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

4. ADMINISTRATION

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				Cash free balance - Solde disponible	
The council of the Le conseil de				Capital account Compte capital	
Chippewas of Mnjikaning First Nation				\$ _____	
Date of duly convened meeting Date de l'assemblée dument convoquée	D-J	M	Y-A	Province	
	08	03	96	Ontario	
				Revenue account Compte revenu	
				\$ _____	

DO HEREBY RESOLVE:
DÉCIDE, PAR LES PRÉSENTES:

- (a) The council of the band 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 band on or before April 1st in each year. The report shall include:
 - (i) A summary of the statements made under section 4(b)
 - (ii) The amount of tax to be levied against each telephone company pursuant to section 4(c) 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 band of the report made pursuant to section 5(c), the Surveyor of Taxes shall forthwith issue a Tax Notice to the telephone companies owning, controlling or operating a telephone system or line on the reserve.
- (e) Taxes are due and payable 21 days after the Tax Notice is posted.
- (f) In addition to and separate from any penalty or enforcement that may be imposed under this bylaw, interest shall run on all taxes that are due and payable at the rate of 1.5% interest per month.

5. TAX COLLECTION

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

6. IMPOSITION PROVISION

- (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.

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Date of duly convened meeting Date de l'assemblée dument convoquée		D-J	M	Y-A	Province
		0	8	0	3
		9	6	Ontario	
		Capital account Compte capital		\$ _____	
		Revenue account Compte revenu		\$ _____	

DO HEREBY RESOLVE:
DÉCIDE, PAR LES PRÉSENTES:

- (b) Every telephone company owning, controlling or operating a telephone system or line on the reserve shall commence tracking gross receipts from the reserve, for the purpose of preparing the report required under section 4(a), 60 days after the notice under section 7(a) is mailed until December 31st of that year.
- (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).

7. APPEALS

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

"Carried"

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(Signature)
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Province of Ontario, for Government of Canada.
Expires October 24, 1998.

Quorum Four

(Councillor - Conseiller)

(Councillor - Conseiller)

(Councillor - Conseiller)

(Signature)
Chief Lorraine M. Lae
(Chief - Chef)

(Councillor - Conseiller)

(Councillor - Conseiller)

(Councillor - Conseiller)

(Signature)
Margaret M. St. Germain
(Councillor - Conseiller)

(Signature)
Farrell S. Williams
(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