

First Nations Gazette

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First Nations Tax Commission

and

Native Law Centre

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First Nations Tax Commission
321 – 345 Yellowhead Highway
Kamloops, British Columbia V2H 1H1

Native Law Centre
University of Saskatchewan
160 Law Building
15 Campus Drive
Saskatoon, Saskatchewan S7N 5A6

FIRST NATIONS GAZETTE EDITORIAL BOARD

Lester Lafond Sákéj Henderson David Paul
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<http://www.fng.ca>

Subscription and Distribution Office

First Nations Gazette
Native Law Centre
University of Saskatchewan
160 Law Building
15 Campus Drive
Saskatoon, Saskatchewan S7N 5A6

Telephone: (306) 966-6196

Fax: (306) 966-6207

E-mail: nlc.publications@usask.ca

Website: <http://www.usask.ca/nativelaw/publications/>

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FIRST NATIONS GAZETTE

The inaugural issue of the *First Nations Gazette* was published in 1997, under the joint auspices of the Indian Taxation Advisory Board and the Native Law Centre. The vision for the *Gazette* was to provide official notice of and access to First Nation laws, particularly those dealing with property taxation matters. Over the past decade, through twelve volumes of publication, the *First Nations Gazette* has ensured that all those engaged with reserve lands are aware of the First Nation's governance over those lands.

The *First Nations Gazette* – a register of First Nation laws – is now published in joint partnership by the First Nations Tax Commission and the Native Law Centre. The content of the *First Nations Gazette* includes:

- Material required by federal statute to be published in the *First Nations Gazette*:
 - First Nation local revenue laws approved by the First Nations Tax Commission under the *First Nations Fiscal and Statistical Management Act*, and all standards and procedures established by the Commission;
 - First Nation financial administration laws approved by the First Nations Financial Management Board under the *First Nations Fiscal and Statistical Management Act*, and all standards established by the Board;
 - First Nation laws relating to the authority to impose tax made under the *First Nations Goods and Services Tax Act*.
- Section 83 *Indian Act* by-laws passed by First Nations and approved by the Minister of Indian Affairs and Northern Development.
- Land management codes adopted in accordance with the *Framework Agreement on First Nation Land Management* and the *First Nations Land Management Act*.
- Other ancillary documents, including sample laws developed by the First Nations Tax Commission and the First Nations Financial Management Board.

The specific content of each issue of the *First Nations Gazette* is listed in a table of contents contained therein. The *Gazette* is ordinarily published semi-annually in March and October. Additional issues will be published whenever the number of First Nation laws having received approval warrants publication. The publication of the *First Nations Gazette* is governed by an Editorial Board.

Format

The typography, style, and format of the *First Nations Gazette* are set by the Editorial Board. Standards, procedures, and sample laws established by the First Nations Tax Commission and the First Nations Financial Management Board are published in both official languages. Laws, by-laws, and codes enacted by First Nations are published in the language in which they were approved.

Citation of Standards, Procedures, Laws, By-laws, and Codes

Any standard, procedure, law, by-law, or code published in the *First Nations Gazette* may be cited to the volume and issue in which it is contained, for example, *Chawathil First Nation Annual Expenditure Law, 2009*, F.N. Gaz. 2009.13:4.2125. The citation, as shown in the example, includes the following elements: *Title*, *Gazette* abbreviation *year.volume:issue.page*.

Waiver Notice

The laws, by-laws, and codes enacted by First Nations are reproduced in the *First Nations Gazette* as they were approved. In order to preserve the authenticity of the original laws, by-laws, and codes, any typographical errors or omissions contained in the documents are reproduced in the *Gazette*. For purposes of uniformity the word “bylaw” is rendered as “by-law”. A true certified copy of the original documents can be obtained from the First Nations Tax Commission. The publishers do not warrant the laws, and hereby disclaim any liability to any person for any loss or damage which may be caused by errors or omissions in the *First Nations Gazette*.

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- **Standards established by the First Nations Tax Commission (FNTC)**
- **First Nation laws approved by the FNTC under Section 5 of
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STANDARDS FOR FIRST NATION EXPENDITURE LAWS

[Consolidated to 2009-10-21]

PART I PREAMBLE

WHEREAS:

- A. Section 35 of the *First Nations Fiscal and Statistical Management Act* gives the First Nations Tax Commission the authority to establish standards respecting the form and content of First Nation local revenue laws enacted under subsection 5(1) of the Act;
- B. Standards are established by the Commission to further the policy objectives of the Commission and the Act, including to ensure the integrity of the First Nations property taxation system and to assist First Nations to achieve economic growth through the generation of stable local revenues; and
- C. Section 31 of the Act requires the Commission to review every local revenue law and subsection 5(2) of the Act provides that such a law has no force and effect until it is reviewed and approved by the Commission.

PART II PURPOSE

These Standards set out the requirements that must be met for First Nation expenditure laws enacted under paragraphs 5(1)(b) and 10(b) of the Act. These Standards are used by the Commission in its review and approval of First Nations' expenditure laws, pursuant to section 31 of the Act. The requirements established in these Standards are in addition to those requirements set out in the Act.

The Commission recognizes that each First Nation's property taxation system operates within the broader context of its fiscal relationships with other governments. These Standards are intended to support a more comprehensive First Nation fiscal framework within Canada.

PART III AUTHORITY AND PUBLICATION

These Standards are established under subsection 35(1) of the Act and are published in the *First Nations Gazette* as required by subsection 34(1) of the Act.

PART IV APPLICATION

These Standards apply to every expenditure law submitted to the Commission for approval under the Act.

PART V

DEFINITIONS

In these Standards:

- “Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations enacted under that Act;
- “annual budget” means the annual budget of a First Nation that forms part of its Law and sets out its projected local revenues and its projected expenditure of those local revenues during the budget period;
- “Commission” means the First Nations Tax Commission established under the Act;
- “First Nation” means a band named in the schedule to the Act;
- “Law” means an expenditure law enacted under paragraph 5(1)(b) of the Act;
- “local revenues” means money raised by a First Nation under a law enacted under subsection 5(1) of the Act;
- “local service” means an activity, work or facility undertaken or provided by or on behalf of the First Nation that is funded partially or fully by local revenues, that is for a public purpose, and that falls within a category of expenditures listed in the Schedule;
- “reserve fund” means a reserve fund established by the First Nation but does not include a debt reserve fund established by a borrowing member; and
- “taxpayer” means a person liable for the payment of taxes to a First Nation.

Except as otherwise provided in these Standards, words and expressions used in these Standards have the same meaning as in the Act.

[am. FNTC Resolution 2008-09-17.]

PART VI

STANDARDS

1. Restrictions on Expenditures

1.1 The Law must provide for local revenues to be expended only on local services and, without limitation, must not provide for

- (a) per capita distributions; or
- (b) expenditures relating to any commercial, for-profit, enterprise undertaken by or on behalf of the First Nation, including without limitation by a corporation in which shares are held by or for the benefit of the First Nation.

1.2 Despite paragraph 1.1(b), the Law may provide for an expenditure to a corporation referred to in that paragraph that is a grant under a granting program established by the First Nation.

[am. FNTC Resolution 2008-05-15.]

2. Annual Expenditure Laws

The Law required under paragraph 10(b) of the Act must

- (a) include as a schedule the First Nation's annual budget, using the categories of expenditures set out in the Schedule;
- (b) provide for a contingency amount for the provision of local services as part of the annual budget, as follows:
 - (i) the contingency amount must not exceed ten percent (10%) of the total annual local service expenditures of the First Nation; and
 - (ii) the contingency amount must be at least one percent (1%) of the total annual local service expenditures of the First Nation;
- (c) set out, in respect of each service agreement between the First Nation and a third-party service provider, the amounts payable by the First Nation to the third party under the agreement in the budget period; and
- (d) set out, in respect of each granting program established by the First Nation, the amounts to be paid by the First Nation under that granting program in the budget period.

[am. FNTC Resolution 2009-10-21.]

3. Contingency Amounts

The Law must provide that contingency amounts may be expended as necessary in any of the categories of expenditures set out in the annual budget.

4. Reserve Funds Payments

The Law must set out all payments into a reserve fund and all expenditures from a reserve fund.

5. Establishing a Reserve Fund

Where a First Nation wishes to create a reserve fund, the reserve fund must:

- (a) comply with the requirements in the First Nation's taxation law; and
- (b) be established in an expenditure law.

[am. FNTC Resolution 2008-09-17.]

6. Reserve Fund Purposes

The Law may establish reserve funds only for one or more of the following purposes:

- (a) capital infrastructure replacement, provided its purposes are supported by a capital development plan;
- (b) capital infrastructure improvement, provided its purposes are supported by a capital development plan; and

(c) other purposes, provided those purposes are supported by a capital development plan, contingent liability plan, land management plan or long-term economic plan.

[am. FNTC Resolution 2008-09-17.]

7. No Contingency Reserve Funds

As a limitation on paragraph 6(c), the Law must not establish a reserve fund for the contingency amounts required under paragraph 2(b).

[am. FNTC Resolution 2008-09-17.]

PART VII

COMING INTO FORCE

These Standards are established and in effect as of October 22, 2007.

PART VIII

ENQUIRIES

All enquiries respecting these Standards should be directed to:

First Nations Tax Commission
321 – 345 Yellowhead Highway
Kamloops, BC V2H 1H1
Telephone: (250) 828-9857

SCHEDULE

LOCAL SERVICE EXPENDITURE CATEGORIES

1. General Government Expenditures
 - a. Executive and Legislative
 - b. General Administrative
 - c. Other General Government
2. Protection Services
 - a. Policing
 - b. Firefighting
 - c. Regulatory Measures
 - d. Other Protective Services
3. Transportation
 - a. Roads and Streets
 - b. Snow and Ice Removal
 - c. Parking
 - d. Public Transit
 - e. Other Transportation
4. Recreation and Cultural Services
 - a. Recreation
 - b. Culture
 - c. Other Recreation and Culture
5. Community Development
 - a. Education
 - b. Housing
 - c. Planning and Zoning
 - d. Community Planning
 - e. Economic Development Program
 - f. Heritage Protection
 - g. Agricultural Development
 - h. Urban Renewal
 - i. Beautification
 - j. Land Rehabilitation

- k. Tourism Development
- l. Tourism Information
- m. Other Regional Planning and Development
- 6. Environment Health Services
 - a. Water Purification and Supply
 - b. Sewage Collection and Disposal
 - c. Garbage Waste Collection and Disposal
 - d. Other Environmental Services
- 7. Fiscal Services
 - a. Interest Payments to the First Nations Finance Authority
 - b. Debt Payments to the First Nations Finance Authority
 - c. Other Payments to the First Nations Finance Authority
 - d. Other Interest Payments
 - e. Other Debt Charges
 - f. Other Fiscal Services
 - g. Debenture Payments
- 8. Other Services
 - a. Health
 - b. Social Programs and Assistance
 - c. Agriculture
 - d. Tourism
 - e. Trade and Industry
 - f. Other Service
- 9. Taxes Collected for Other Governments

STANDARDS FOR FIRST NATION TAX RATES LAWS

[Consolidated to 2009-10-21]

PART I PREAMBLE

WHEREAS:

- A. Section 35 of the *First Nations Fiscal and Statistical Management Act* gives the First Nations Tax Commission the authority to establish standards respecting the form and content of First Nation local revenue laws enacted under subsection 5(1) of the Act;
- B. Standards are established by the Commission to further the policy objectives of the Commission and the Act, including to ensure the integrity of the First Nations property taxation system and to assist First Nations to achieve economic growth through the generation of stable local revenues; and
- C. Section 31 of the Act requires the Commission to review every local revenue law and subsection 5(2) of the Act provides that such a law has no force and effect until it is reviewed and approved by the Commission.

PART II PURPOSE

These Standards set out the requirements that must be met for First Nation property rates laws enacted under subparagraph 5(1)(a)(ii) and paragraph 10(a) of the Act. These Standards are used by the Commission in its review and approval of First Nations' rates laws, pursuant to section 31 of the Act. The requirements established in these Standards are in addition to those requirements set out in the Act.

The Commission recognizes that each First Nation's property taxation system operates within the broader context of its fiscal relationships with other governments. These Standards are intended to support a more comprehensive First Nation fiscal framework within Canada.

PART III AUTHORITY AND PUBLICATION

These Standards are established under subsection 35(1) of the Act and are published in the *First Nations Gazette* as required by subsection 34(1) of the Act.

PART IV APPLICATION

These Standards apply to every property rates law submitted to the Commission for approval under the Act.

PART V

DEFINITIONS

In these Standards:

- “Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations enacted under that Act;
- “annual rate of national inflation” means the change in the Annual Average Consumer Price Index for Canada, All-Items, maintained by Statistics Canada;
- “assessed value” means the value of an interest in land for assessment purposes, as determined under an assessment law;
- “assessment law” means a law enacted by a First Nation under subparagraph 5(1)(a)(i) of the Act that provides for the assessment of property;
- “average tax bill” means either the median or the mean tax bill, net of all grants, of a representative taxpayer in a property class;
- “class rate multiple” means the ratio of the tax rates for a particular property class to the tax rates for the residential property class;
- “Commission” means the First Nations Tax Commission established under the Act;
- “converted assessed value” means the total assessed value in a property class multiplied by its class rate multiple;
- “expenditure law” means a law enacted by a First Nation under paragraph 5(1)(b) of the Act;
- “First Nation” means a band named in the schedule to the Act;
- “interest in land” or “property” means land or improvements, or both, in a reserve and, without limitation, may include any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;
- “Law” means a property rates law enacted under subparagraph 5(1)(a)(ii) of the Act;
- “local revenues” means moneys raised by a First Nation under a law enacted under subsection 5(1) of the Act;
- “local revenue budget” means a budget of all expenditures that will be made using local revenues as set out in the First Nation’s expenditure law;
- “non-property tax local revenues” means all local revenues except those derived from laws enacted under subparagraphs 5(1)(a)(i) and (ii) of the Act;
- “property class” means each of the categories of property established in the First Nation’s assessment law for the purposes of assessment and taxation;
- “Province” refers to the province in which the reserve is situated;

“reference jurisdiction” means the taxing jurisdiction that a First Nation specifies to the Commission for the purpose of setting tax rates and comparing local service standards;

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

“tax rate” means the rate payable for each property class, expressed as a percentage of the assessed value of the property; and

“total converted assessed values” means the sum of the converted assessed values for all property classes.

Except as otherwise provided in these Standards, words and expressions used in these Standards have the same meaning as in the Act.

[am. FNTC Resolution 2008-09-17.]

PART VI

STANDARDS

1. Establishing Tax Rates

- 1.1 The Law must establish for each property class a tax rate as
 - (a) a rate for each dollar (\$1) of assessed value;
 - (b) a rate for each one hundred dollars (\$100) of assessed value; or
 - (c) a mill rate for each one thousand dollars (\$1000) of assessed value.
- 1.2 As an exception to subsection 1.1, a Law may establish a tax rate for a property class on a different basis where
 - (a) the First Nation established a tax rate within that property class on a different basis at the time of being scheduled under the Act; or
 - (b) the First Nation’s reference jurisdiction establishes a tax rate on a different basis within the same property class.

[am. FNTC Resolution 2008-09-17; 2009-10-21.]

2. Repealed. [FNTC Resolution 2009-03-25.]

3. Application of Tax Rates Within a Property Class

- 3.1 The Law must provide for the equal application of tax rates within a property class, except as provided in subsection 3.2.
- 3.2 The Law may establish multiple tax rates within a property class where multiple tax rates are established in the First Nation’s reference jurisdiction, provided the Law
 - (a) establishes the same number of tax rates within each property class, and

- (b) uses the same criteria for the application of those tax rates within each property class,

as are used in the reference jurisdiction.

[am. FNTC Resolution 2009-10-21.]

4. Minimum Tax Limit

Where the Law establishes a minimum amount of tax to be levied on properties within a property class, the amount of the minimum tax must not exceed one hundred dollars (\$100), except as provided in section 5.

5. Exceptions to Minimum Tax Limit

The Law may establish a minimum tax in an amount greater than one hundred dollars (\$100) where required to create a fair taxation regime because of one or more of the following circumstances:

- (a) the First Nation had established a higher minimum tax amount in its taxation regime existing at the time of being scheduled under the Act;
- (b) the First Nation wishes to harmonize with minimum tax amounts established in the Province or the reference jurisdiction; and
- (c) the First Nation's costs of providing services to properties with lower assessed values exceeds one hundred dollars (\$100).

6. Rate Setting in First Taxation Year

Where a First Nation is exercising property taxation powers for the first time, the First Nation must apply the same assessment practices as the former taxing authority or the reference jurisdiction, as the case may be, and its Law must

- (a) establish the same tax rates established by the former taxing authority in the current year; or
- (b) where there is no former taxing authority, establish the same tax rates as the reference jurisdiction in the current year.

[am. FNTC Resolution 2008-09-17; 2009-10-21.]

7. Rate Setting in Subsequent Years

7.1 In the second and all subsequent years that a First Nation exercises property taxation powers, its Law must establish tax rates that when applied meet one of the following criteria:

- (a) the average tax bill for each property class must not increase by more than the national rate of inflation from the previous year; or
- (b) the average tax bill for each property class must not increase by more than the average tax bill increase for each property class in the reference jurisdiction.

7.2 In order to meet the requirements in paragraph 7.1(b), the First Nation must obtain and provide to the Commission all required information from the reference jurisdiction, to the satisfaction of the Commission.

[am. FNNTC Resolution 2008-09-17; 2009-10-21.]

8. Exceptions to Section 7 Requirements

8.1 Where a Law establishes tax rates that do not meet the criteria set out in section 7, the First Nation must give written notice to the taxpayers of the proposed tax rates, and

- (a) the tax rates must be justified by written evidence of special projects, incremental growth, increases in local inflation above the national average, taxpayer support, or a fundamental change to the assessment methods for that property class; or
- (b) the tax rates and assessment practices must be identical to the rates established and the assessment practices used by the reference jurisdiction in the current year and the immediately preceding year.

8.2 The notice required under subsection 8.1 must describe the proposed tax rates and the justification for those tax rates if they are justified under paragraph 8.1(a).

8.3 The First Nation must give the notice required under subsection 8.1 by

- (a) posting a written notice on the First Nation's website;
- (b) posting a written notice in a public place on the reserve; or
- (c) providing a written notice to each taxpayer.

8.4 The First Nation may, instead of providing written notice under this section, hold a public meeting at which taxpayers may meet with the tax administrator or members of Council to discuss the proposed tax rates.

[am. FNNTC Resolution 2008-09-17; 2009-10-21.]

9. No Application Where Zero Assessments

For clarity, sections 7 and 8 do not apply to property classes with assessments equal to zero.

10. Rate Formula for Subsequent Taxation Years

10.1 In the second and all subsequent years that a First Nation exercises property taxation powers, its Law must establish tax rates based on the First Nation's budget for the expenditure of local revenues, using one of the following formulas:

- (a) for a tax rate per one dollar (\$1) of assessed value:
 1.
$$\frac{\text{local revenue budget} - \text{non-property tax local revenues}}{\text{total converted assessed values}} = \text{base tax rate}$$
 2. base tax rate x class rate multiple = tax rate; or

(b) for a tax rate per one hundred dollars (\$100) of assessed value:

1.
$$\frac{(\text{local revenue budget} - \text{non-property tax local revenues})}{(\text{total converted assessed values}/\$100)} = \text{base tax rate}$$
2. base tax rate x class rate multiple = tax rate; or

(c) for a mill rate per one thousand dollars (\$1000) of assessed value:

1.
$$\frac{(\text{local revenue budget} - \text{non-property tax local revenues})}{(\text{total converted assessed values}/\$1000)} = \text{base mill rate}$$
2. base mill rate x class rate multiple = mill rate.

10.2 Subsection 10.1 does not apply to a tax rate established in accordance with subsection 1.2.

[am. FNTC Resolution 2008-09-17; 2009-10-21.]

PART VII

COMING INTO FORCE

These Standards are established and in effect as of October 22, 2007.

PART VIII

ENQUIRIES

All enquiries respecting these Standards should be directed to:

First Nations Tax Commission
321 – 345 Yellowhead Highway
Kamloops, BC V2H 1H1
Telephone: (250) 828-9857

NORMES RELATIVES AUX LOIS SUR LES DÉPENSES DES PREMIÈRES NATIONS

[Codifiées le 2009-10-21]

PARTIE I PRÉAMBULE

Attendu :

- A. que l'article 35 de la *Loi sur la gestion financière et statistique des premières nations* confère à la Commission de la fiscalité des premières nations le pouvoir d'établir des normes concernant la forme et le contenu des textes législatifs sur les recettes locales édictés en vertu du paragraphe 5(1) de la Loi;
- B. que les normes sont établies par la Commission pour favoriser la réalisation des objectifs stratégiques de celle-ci et de la Loi, y compris pour assurer l'intégrité du régime d'imposition foncière des premières nations et pour aider ces dernières à connaître une croissance économique au moyen de la génération de recettes locales stables;
- C. que l'article 31 de la Loi exige que la Commission examine chaque texte législatif sur les recettes locales et que le paragraphe 5(2) de la Loi prévoit qu'un tel texte est inopérant tant qu'il n'a pas été examiné et agréé par la Commission.

PARTIE II OBJET

Les présentes normes énoncent les exigences que doivent respecter les textes législatifs sur les dépenses des premières nations édictés en vertu des alinéas 5(1)b) et 10b) de la Loi. La Commission se fonde sur ces normes pour examiner et agréer les textes législatifs sur les dépenses des premières nations, conformément à l'article 31 de la Loi. Les exigences énoncées dans les présentes normes s'ajoutent à celles établies dans la Loi.

La Commission reconnaît que chaque régime d'imposition foncière d'une première nation fonctionne dans le contexte plus général de ses relations financières avec d'autres gouvernements. Les présentes normes visent à appuyer un cadre financier plus global des premières nations à l'échelle du Canada.

PARTIE III AUTORISATION ET PUBLICATION

Les présentes normes sont établies en vertu du paragraphe 35(1) de la Loi et sont publiées dans la *Gazette des premières nations*, comme l'exige le paragraphe 34(1) de la Loi.

PARTIE IV

APPLICATION

Les présentes normes s'appliquent à tous les textes législatifs sur les dépenses soumis à la Commission pour agrément en vertu de la Loi.

PARTIE V

DÉFINITIONS

Les définitions qui suivent s'appliquent aux présentes normes.

- « budget annuel » Le budget annuel d'une première nation contenu dans son texte législatif et qui énonce les prévisions des recettes locales et des dépenses sur ces recettes pour l'exercice budgétaire.
- « Commission » La Commission de la fiscalité des premières nations constituée en vertu de la Loi.
- « contribuable » Personne tenue de payer des impôts fonciers à une première nation.
- « fonds de réserve » Fonds de réserve constitué par une première nation, à l'exclusion d'un fonds de réserve pour créances constitué par un membre emprunteur.
- « Loi » *La Loi sur la gestion financière et statistique des premières nations*, L.C. 2005, ch. 9, ainsi que les règlements pris en vertu de cette loi.
- « première nation » Bande dont le nom figure à l'annexe de la Loi.
- « recettes locales » Fonds perçus par une première nation au titre d'un texte législatif sur les recettes locales édicté en vertu du paragraphe 5(1) de la Loi.
- « services locaux » Activités, installations ou ouvrages mis sur pied ou fournis par une première nation ou en son nom, qui sont financés en totalité ou en partie par des recettes locales et qui servent à des fins publiques et appartiennent à l'une des catégories de dépenses énumérées à l'annexe.
- « texte législatif » Texte législatif sur les dépenses édicté en vertu de l'alinéa 5(1)b de la Loi.

Sauf disposition contraire des présentes normes, les termes utilisés dans celles-ci s'entendent au sens de la Loi.

[mod. Résolution de la CFPN 2008-09-17]

PARTIE VI

NORMES

1. Restrictions applicables aux dépenses

1.1 Le texte législatif doit préciser que les recettes locales ne peuvent être dépensées que pour les services locaux et qu'elles ne peuvent, sans réserve, prévoir :

- a) des répartitions par habitant;
- b) l'engagement de dépenses liées à des activités commerciales à but lucratif qui sont exercées par la première nation ou en son nom, notamment par une société dont des actions sont détenues par la première nation ou pour son compte.

1.2 Malgré l'alinéa 1.1b), le texte législatif peut prévoir une dépense de fonds en faveur d'une société visée à cet alinéa qui constitue une subvention accordée dans le cadre d'un programme de subventions établi par la première nation.

[mod. Résolution de la CFPN 2008-05-15]

2. Texte législatif annuel sur les dépenses

Le texte législatif visé à l'alinéa 10b) de la Loi doit :

- a) contenir en annexe le budget annuel de la première nation, réparti selon les catégories de dépenses établies à l'annexe;
- b) prévoir dans le budget annuel un montant pour éventualités aux fins de la prestation des services locaux, lequel montant :
 - (i) d'une part, ne peut excéder 10 pour cent (10 %) des dépenses annuelles totales de la première nation pour les services locaux,
 - (ii) d'autre part, doit correspondre à au moins un pour cent (1 %) des dépenses annuelles totales de la première nation pour les services locaux;
- c) prévoir, en ce qui concerne chaque entente de services conclue entre la première nation et un tiers fournisseur de services, les sommes payables par elle au tiers dans le cadre de l'entente pendant l'exercice budgétaire;
- d) prévoir, à l'égard de chaque programme de subventions établi par la première nation, les sommes à payer par elle dans le cadre de ce programme pendant l'exercice budgétaire.

[mod. Résolution de la CFPN 2009-10-21]

3. Montants pour éventualités

Le texte législatif doit préciser que les montants pour éventualités peuvent être dépensés, selon les besoins, dans les catégories de dépenses prévues dans le budget annuel.

4. Versements à un fonds de réserve

Le texte législatif doit prévoir tous les versements à effectuer à un fonds de réserve et toutes les dépenses à engager sur ce fonds.

5. Création d'un fonds de réserve

Lorsqu'une première nation souhaite créer un fonds de réserve, ce fonds doit :

- a) satisfaire aux exigences du texte législatif relatif à l'imposition foncière de la première nation;

b) être constitué par un texte législatif sur les dépenses.

[mod. Résolution de la CFPN 2008-09-17]

6. Fins du fonds de réserve

Le texte législatif ne peut constituer un fonds de réserve qu'à l'une ou plusieurs des fins suivantes :

- a) le remplacement des infrastructures, pourvu que ses objectifs soient appuyés par un plan de développement des infrastructures;
- b) l'amélioration des infrastructures, pourvu que ses objectifs soient appuyés par un plan de développement des infrastructures;
- c) d'autres fins, pourvu que celles-ci soient appuyées par un plan de développement des infrastructures, un plan de passif éventuel, un plan de gestion foncière ou un plan économique à long terme.

[mod. Résolution de la CFPN 2008-09-17]

7. Aucun fonds de réserve pour éventualités

Afin que soit limitée la portée de l'alinéa 6c), le texte législatif ne peut constituer un fonds de réserve pour les montants pour éventualités visés à l'alinéa 2b).

[mod. Résolution de la CFPN 2008-09-17]

PARTIE VII
ENTRÉE EN VIGUEUR

Les présentes normes sont établies et entrent en vigueur le 22 octobre 2007.

PARTIE VIII
DEMANDES DE RENSEIGNEMENTS

Toutes les demandes de renseignements concernant les présentes normes doivent être adressées à :

Commission de la fiscalité des premières nations
345, route Yellowhead, bureau 321
Kamloops (Colombie-Britannique) V2H 1H1
Téléphone : (250) 828-9857

ANNEXE

CATÉGORIES DE DÉPENSES POUR LES SERVICES LOCAUX

1. Dépenses gouvernementales générales
 - a. Exécutif et législatif
 - b. Frais administratifs généraux
 - c. Autres frais gouvernementaux
2. Services de protection
 - a. Police
 - b. Lutte contre les incendies
 - c. Mesures réglementaires
 - d. Autres services de protection
3. Transport
 - a. Rues et chemins
 - b. Dégagement de la neige et de la glace
 - c. Stationnement
 - d. Transport public
 - e. Autre transport
4. Services récréatifs et culturels
 - a. Récréation
 - b. Culture
 - c. Autres services récréatifs et culturels
5. Développement communautaire
 - a. Éducation
 - b. Logement
 - c. Planification et zonage
 - d. Planification communautaire
 - e. Programme de développement économique
 - f. Protection du patrimoine
 - g. Développement agricole
 - h. Renouvellement urbain
 - i. Embellissement
 - j. Réaménagement des terres

- k. Développement touristique
- l. Information touristique
- m. Autre planification et développement régional
- 6. Santé environnementale
 - a. Épuration de l'eau et alimentation
 - b. Enlèvement des eaux d'égout et traitement des eaux usées
 - c. Enlèvement et traitement des ordures ménagères
 - d. Autres services environnementaux
- 7. Services fiscaux
 - a. Paiements d'intérêts à l'Administration financière des premières nations
 - b. Remboursements de dettes à l'Administration financière des premières nations
 - c. Autres paiements à l'Administration financière des premières nations
 - d. Autres paiements d'intérêts
 - e. Autres frais sur les dettes
 - f. Autres services fiscaux
 - g. Paiements de débentures
- 8. Autres services
 - a. Santé
 - b. Programmes sociaux et aide sociale
 - c. Agriculture
 - d. Tourisme
 - e. Industrie et commerce
 - f. Autres services
- 9. Impôts prélevés pour d'autres gouvernements

NORMES RELATIVES AUX LOIS SUR LES TAUX D'IMPOSITION FONCIÈRE DES PREMIÈRES NATIONS

[Codifiées le 2009-10-21]

PARTIE I PRÉAMBULE

Attendu :

- A. que l'article 35 de la *Loi sur la gestion financière et statistique des premières nations* confère à la Commission de la fiscalité des premières nations le pouvoir d'établir des normes concernant la forme et le contenu des textes législatifs sur les recettes locales édictés en vertu du paragraphe 5(1) de la Loi;
- B. que les normes sont établies par la Commission pour favoriser la réalisation des objectifs stratégiques de celle-ci et de la Loi, y compris pour assurer l'intégrité du régime d'imposition foncière des premières nations et pour aider ces dernières à connaître une croissance économique au moyen de la génération de recettes locales stables;
- C. que l'article 31 de la Loi exige que la Commission examine chaque texte législatif sur les recettes locales et que le paragraphe 5(2) de la Loi prévoit qu'un tel texte est inopérant tant qu'il n'a pas été examiné et agréé par la Commission.

PARTIE II OBJET

Les présentes normes énoncent les exigences que doivent respecter les textes législatifs sur les taux d'imposition foncière des premières nations édictés en vertu du sous-alinéa 5(1)a)(ii) et de l'alinéa 10a) de la Loi. La Commission se fonde sur ces normes pour examiner et agréer les textes législatifs sur les taux d'imposition des premières nations, conformément à l'article 31 de la Loi. Les exigences énoncées dans les présentes normes s'ajoutent à celles établies dans la Loi.

La Commission reconnaît que chaque régime d'imposition foncière d'une première nation fonctionne dans le contexte plus général de ses relations financières avec d'autres gouvernements. Les présentes normes visent à appuyer un cadre financier plus global des premières nations à l'échelle du Canada.

PARTIE III AUTORISATION ET PUBLICATION

Les présentes normes sont établies en vertu du paragraphe 35(1) de la Loi et sont publiées dans la *Gazette des premières nations*, comme l'exige le paragraphe 34(1) de la Loi.

PARTIE IV

APPLICATION

Les présentes normes s'appliquent à tous les textes législatifs sur les taux d'imposition foncière soumis à la Commission pour agrément en vertu de la Loi.

PARTIE V

DÉFINITIONS

Les définitions qui suivent s'appliquent aux présentes normes.

- « budget des recettes locales » Budget de l'ensemble des dépenses à effectuer sur les recettes locales, tel que prévu dans le texte législatif sur les dépenses d'une première nation.
- « catégorie de biens fonciers » Chacune des catégories de biens fonciers établies par le texte législatif sur l'évaluation foncière d'une première nation aux fins de l'évaluation et de l'imposition foncière.
- « Commission » La Commission de la fiscalité des premières nations constituée en vertu de la Loi.
- « intérêt foncier » ou « bien foncier » S'entend d'une terre ou des améliorations, ou des deux, dans une réserve, y compris, sans restrictions, tout intérêt dans cette terre ou ces améliorations, toute occupation, possession ou utilisation de la terre ou des améliorations, et tout droit d'occuper, de posséder ou d'utiliser la terre ou les améliorations.
- « Loi » La *Loi sur la gestion financière et statistique des premières nations*, L.C. 2005, ch. 9, ainsi que les règlements pris en vertu de cette loi.
- « multiple du taux d'imposition pour la catégorie » Rapport des taux d'imposition pour une catégorie de biens fonciers donnée sur les taux d'imposition pour la catégorie de biens résidentiels.
- « première nation » Bande dont le nom figure à l'annexe de la Loi.
- « province » Province dans laquelle est située la réserve.
- « recettes locales » Fonds perçus par une première nation au titre d'un texte législatif sur les recettes locales édicté en vertu du paragraphe 5(1) de la Loi.
- « recettes locales non tirées d'impôts fonciers » Toutes les recettes locales autres que celles découlant des textes législatifs édictés en vertu des sous-alinéas 5(1)a)(i) et (ii) de la Loi.
- « relevé d'impôt moyen » Relevé de l'impôt foncier médian ou moyen – net de tout montant de subvention – d'un contribuable représentatif pour une catégorie de biens fonciers.
- « réserve » Toute terre réservée à l'usage et au profit d'une première nation au sens de la *Loi sur les Indiens*.

- « taux d'imposition » Taux à payer pour chaque catégorie de biens fonciers, exprimé comme un pourcentage de la valeur imposable du bien foncier.
- « taux d'inflation national annuel» Variation de la moyenne annuelle de l'indice d'ensemble des prix à la consommation pour le Canada, établi par Statistique Canada.
- « territoire de référence » Territoire taxateur qu'une première nation indique à la Commission aux fins de l'établissement des taux d'imposition et de la comparaison des normes relatives aux services locaux.
- « texte législatif » Texte législatif sur les taux d'imposition foncière édicté en vertu du sous-alinéa 5(1)a)(ii) de la Loi.
- « texte législatif sur l'évaluation foncière » Texte législatif sur l'évaluation de biens fonciers édicté par une première nation en vertu du sous-alinéa 5(1)a)(i) de la Loi.
- « texte législatif sur les dépenses » Texte législatif édicté par une première nation en vertu de l'alinéa 5(1)b) de la Loi.
- « valeur imposable » Valeur d'un intérêt foncier aux fins de l'évaluation foncière, établie conformément à un texte législatif sur l'évaluation foncière.
- « valeur imposable convertie » Valeur imposable totale d'une catégorie de biens fonciers, multipliée par le multiple du taux d'imposition pour la catégorie.
- « valeurs imposables converties totales » La somme des valeurs imposables converties de l'ensemble des catégories de biens fonciers.

Sauf disposition contraire des présentes normes, les termes utilisés dans celles-ci s'entendent au sens de la Loi.

[mod. Résolution de la CFPN 2008-09-17]

PARTIE VI

NORMES

1. Fixation des taux d'imposition

1.1 Le texte législatif doit fixer un taux d'imposition pour chacune des catégories de biens fonciers, exprimé comme suit :

- a) soit un taux pour chaque dollar (1 \$) de la valeur imposable;
- b) soit un taux pour chaque cent dollars (100 \$) de la valeur imposable;
- c) soit un taux pour chaque mille dollars (1000 \$) – taux du millième – de la valeur imposable.

1.2 À titre d'exception au paragraphe 1.1, le texte législatif peut fixer un taux d'imposition à partir d'une base différente pour une catégorie de biens fonciers si, selon le cas :

- a) la première nation avait fixé, pour cette catégorie de biens fonciers, un taux d'imposition à partir d'une base différente au moment de son inscription à l'annexe de la Loi;
- b) le territoire de référence fixe un taux d'imposition à partir d'une base différente pour la même catégorie de biens fonciers.

[mod. Résolution de la CFPN 2008-09-17; 2009-10-21]

2. Abrogé. [Résolution de la CFPN 2009-03-25]

3. Application des taux d'imposition dans une catégorie de biens fonciers

3.1 Le texte législatif doit prévoir l'application uniforme des taux d'imposition dans une même catégorie de biens fonciers, sauf dans le cas visé au paragraphe 3.2.

3.2 Le texte législatif peut établir des taux d'imposition multiples dans une catégorie de biens fonciers dans le cas où le territoire de référence en a établi, pourvu qu'il respecte les conditions suivantes :

- a) il établit, dans chaque catégorie de biens fonciers, le même nombre de taux d'imposition que celui utilisé dans le territoire de référence;
- b) il utilise, pour l'application de ces taux d'imposition dans chaque catégorie de biens fonciers, les mêmes critères que ceux utilisés dans le territoire de référence.

[mod. Résolution de la CFPN 2009-10-21]

4. Impôt minimum

Lorsque le texte législatif fixe un montant d'impôt minimum à prélever sur les biens d'une catégorie de biens fonciers, ce montant ne peut être supérieur à cent dollars (100 \$), sauf dans les cas prévus à l'article 5.

5. Exceptions à l'impôt minimum

Le texte législatif peut fixer un montant d'impôt minimum supérieur à cent dollars (100 \$) dans les cas où cela est nécessaire pour créer un régime d'imposition équitable en raison de l'une ou plusieurs des circonstances suivantes :

- a) la première nation avait déjà établi un impôt minimum supérieur dans son régime d'imposition au moment où elle a été inscrite à l'annexe de la Loi;
- b) la première nation souhaite harmoniser son régime avec les montants d'impôt minimum prélevés dans la province ou le territoire de référence;
- c) les coûts pour la première nation de la prestation de services aux biens fonciers ayant les valeurs imposables les plus basses sont supérieurs à cent dollars (100 \$).

6. Fixation des taux – première année d'imposition

Lorsqu'une première nation exerce ses pouvoirs d'imposition foncière pour la première fois, elle doit utiliser les mêmes pratiques d'évaluation que l'ancienne autorité taxatrice ou le territoire de référence, selon le cas, et son texte législatif doit :

- a) fixer les mêmes taux d'imposition que ceux établis par l'ancienne autorité taxatrice pour l'année en cours;
- b) s'il n'y a pas d'ancienne autorité taxatrice, fixer les mêmes taux d'imposition que ceux du territoire de référence pour l'année en cours.

[mod. Résolution de la CFPN 2008-09-17; 2009-10-21]

7. Fixation des taux – années d'imposition subséquentes

7.1 Pour la deuxième année et les années subséquentes où une première nation exerce ses pouvoirs d'imposition foncière, son texte législatif doit fixer des taux d'imposition qui, lorsqu'ils sont appliqués, répondent à l'un des critères suivants :

- a) le relevé d'impôt moyen pour chaque catégorie de biens fonciers ne peut augmenter d'un taux supérieur au taux d'inflation national de l'année précédente;
- b) le relevé d'impôt moyen pour chaque catégorie de biens fonciers ne peut augmenter d'un montant supérieur à l'augmentation du relevé d'impôt moyen, pour chaque catégorie de biens fonciers, qui s'applique dans le territoire de référence.

7.2 Afin de respecter les exigences de l'alinéa 7.1b), la première nation doit obtenir et fournir à la Commission tous les renseignements nécessaires provenant du territoire de référence que celle-ci juge satisfaisants.

[mod. Résolution de la CFPN 2008-09-17; 2009-10-21]

8. Exceptions à l'article 7

8.1 Si un texte législatif fixe des taux d'imposition qui ne répondent pas aux critères énoncés à l'article 7, la première nation doit donner aux contribuables un avis écrit des taux d'imposition proposés et, selon le cas :

- a) les taux d'imposition doivent être justifiés au moyen de preuves écrites de projets spéciaux, de la croissance excédentaire, d'augmentations de l'inflation locale au-delà de la moyenne nationale, de l'appui des contribuables ou d'un changement fondamental apporté aux méthodes d'évaluation pour la catégorie de biens fonciers en cause;
- b) les taux d'imposition et les pratiques d'évaluation doivent être identiques aux taux établis et aux pratiques utilisées par le territoire de référence durant l'année en cours et l'année précédente.

8.2 L'avis prévu au paragraphe 8.1 doit faire état des taux d'imposition proposés et en donner la justification, si ceux-ci sont justifiés conformément à l'alinéa 8.1a).

8.3 La première nation doit donner l'avis prévu au paragraphe 8.1 :

- a) soit en affichant un avis écrit sur le site Web de la première nation;
- b) soit en affichant un avis écrit dans un endroit public sur la réserve;
- c) soit en remettant un avis écrit à chaque contribuable.

8.4 La première nation peut, au lieu de donner l'avis écrit prévu au présent article, tenir une assemblée publique à l'occasion de laquelle les contribuables peuvent rencontrer l'administrateur fiscal ou les membres du conseil pour discuter des taux d'imposition proposés.

[mod. Résolution de la CFPN 2008-09-17; 2009-10-21]

9. Non-application : évaluation foncière égale à zéro

Il est entendu que les articles 7 et 8 ne s'appliquent pas aux catégories de biens fonciers dont l'évaluation foncière est égale à zéro.

10. Formule de taux pour les années d'imposition subséquentes

10.1 Pour la deuxième année et les années subséquentes où une première nation exerce ses pouvoirs d'imposition foncière, son texte législatif doit établir des taux d'imposition fondés sur son budget des dépenses de recettes locales, à l'aide de l'une des formules suivantes :

a) dans le cas d'un taux d'imposition pour chaque dollar (1 \$) de la valeur imposable :

$$1. \frac{(\text{budget des recettes locales} - \text{recettes locales non tirées d'impôts fonciers})}{(\text{valeurs imposables converties totales})} = \text{taux d'imposition de base}$$

2. taux d'imposition de base \times multiple du taux d'imposition pour la catégorie = taux d'imposition;

b) dans le cas d'un taux d'imposition pour chaque cent dollars (100 \$) de la valeur imposable :

$$1. \frac{(\text{budget des recettes locales} - \text{recettes locales non tirées d'impôts fonciers})}{(\text{valeurs imposables converties totales}/100 \$)} = \text{taux d'imposition de base}$$

2. taux d'imposition de base \times multiple du taux d'imposition pour la catégorie = taux d'imposition;

c) dans le cas d'un taux pour chaque mille dollars (1000 \$) – taux du millième – de la valeur imposable :

$$1. \frac{(\text{budget des recettes locales} - \text{recettes locales non tirées d'impôts fonciers})}{(\text{valeurs imposables converties totales}/1000 \$)} = \text{taux du millième de base}$$

2. taux du millième de base \times multiple du taux d'imposition pour la catégorie = taux du millième.

10.2 Le paragraphe 10.1 ne s'applique pas aux taux d'imposition fixés conformément au paragraphe 1.2.

[mod. Résolution de la CFPN 2008-09-17; 2009-10-21]

PARTIE VII

ENTRÉE EN VIGUEUR

Les présentes normes sont établies et entrent en vigueur le 22 octobre 2007.

PARTIE VIII
DEMANDES DE RENSEIGNEMENTS

Toutes les demandes de renseignements concernant les présentes normes doivent être adressées à :

Commission de la fiscalité des premières nations
345, route Yellowhead, bureau 321
Kamloops (Colombie-Britannique) V2H 1H1
Téléphone : (250) 828-9857

ADAMS LAKE INDIAN BAND ANNUAL EXPENDITURE LAW, 2009

[Effective June 26, 2009]

WHEREAS:

- A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local
- B. The Council of the Adams Lake Indian Band has enacted the *Adams Lake Indian Band Property Assessment By-law, PR-95-01* and the *Adams Lake Indian Band Property Taxation By-law, PR-95-02* with the approval date of December 21, 1995, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; and]

- C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

NOW THEREFORE the Council of the Adams Lake Indian Band duly enacts as follows:

1. This Law may be cited as the *Adams Lake Indian Band Annual Expenditure Law, 2009*.

2. In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

“annual budget” means the budget, attached as a Schedule to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment Law” means the *Adams Lake Indian Band Property Assessment By-law, PR-95-01*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Adams Lake Indian Band, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Adams Lake Indian Band Property Taxation By-law, PR-95-02*.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2009, and ending March 31, 2010, is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

6. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

12. The Schedule attached to this Law forms part of and is an integral part of this Law.

13. This Law comes into force and effect on the later of May 28, 2009 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 28th day of May, 2009, at the Adams Lake Indian Band Administration Office (Sahhalkum I.R. #4), in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

[Nelson Leon]

Chief Nelson Leon

[Charlie Andrew]

Councillor Charlie Andrew

[Cliff Arnouse]

Councillor Cliff Arnouse

[Diane Jules]

Councillor Diane Jules

[Gina Johnny]

Councillor Gina Johnny

[Karen Everard]

Councillor Karen Everard

SCHEDULE
ANNUAL BUDGET

REVENUES

1. Local revenues for current fiscal year:

a. Property Tax \$988,500

TOTAL REVENUES \$988,500

EXPENDITURES

1. General Government Expenditures

a. Executive and Legislative \$104,000

b. General Administrative \$42,300

c. Other General Government \$11,100

2. Protection Services

a. Policing \$2,500

b. Firefighting \$59,000

c. Regulatory Measures \$39,500

3. Transportation

a. Roads and Streets \$79,500

b. Snow and Ice Removal \$37,000

c. Public Transit \$9,000

4. Recreation and Cultural Services

a. Recreation \$25,100

b. Culture \$17,600

5. Community Development

a. Education \$25,250

b. Planning and Zoning \$84,750

c. Community Planning \$34,000

d. Economic Development Program \$75,500

e. Agricultural Development \$37,000

f. Tourism \$1,000

6. Environment Health Services

a. Water Purification and Supply \$162,000

b. Sewage Collection and Disposal \$2,550

d. Other Environmental Services	\$4,350
7. Other Services	
a. Social Programs and Assistance	\$42,000
b. Trade and Industry	\$13,700
c. Other Service	\$12,300
9. Taxes Collected for Other Governments	
10. Grants:	
a. Home owner grant equivalents:	\$21,500
11. Contingency Amounts	\$46,000
TOTAL EXPENDITURES	\$988,500
BALANCE	\$0
TNRD 9-1-1 Service Agreement	\$1,650.00
CSRD 9-1-1 Service Agreement	\$85.00
City of Salmon Arm – Transportation/Fire Protection	\$59,672.00
Village of Chase – Sewer Utilities	\$25,209.00
CSRD Service Agreement -	\$22,0000
City of Salmon Arm – Water	\$46,876
City of Salmon Arm – Transit Services	\$21,348.00

**ADAMS LAKE INDIAN BAND
ANNUAL RATES LAW, 2009**

[Effective June 26, 2009]

WHEREAS:

- A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;
- B. The Council of the Adams Lake Indian Band has enacted the *Adams Lake Indian Band Property Assessment By-law, PR-95-01* and the *Adams Lake Indian Band Property Taxation By-law, PR-95-02* with the approval date of December 21, 1995, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; and
- C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Adams Lake Indian Band duly enacts as follows:

1. This Law may be cited as the *Adams Lake Indian Band Annual Rates Law, 2009*.
2. In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

“Assessment Law” means the *Adams Lake Indian Band Property Assessment By-law, PR-95-01*;

“First Nation” means the Adams Lake Indian Band, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the Adams Lake Indian Band *Property Taxation By-law, PR-95-02*.,

3. Taxes levied pursuant to the Taxation Law for the taxation year 2009 shall be determined, for each of the respective tax group areas, by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than four hundred dollars (\$400.00), the taxable property shall be taxed at four hundred dollars (\$400.00) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. This Law comes into force and effect on the later of May 28, 2009 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 28th day of May, 2009, at the Adams Lake Indian Band Administration Office (Sahhalkum I.R. #4), in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

[Nelson Leon]

Chief Nelson Leon

[Charlie Andrew]

Councillor Charlie Andrew

[Cliff Arnouse]

Councillor Cliff Arnouse

[Diane Jules]

Councillor Diane Jules

[Gina Johnny]

Councillor Gina Johnny

[Karen Everard]

Councillor Karen Everard

SCHEDULE**TAX RATES**

PROPERTY CLASS	RATE PER \$1000 of Assessed Value
<u>British Columbia</u>	
Tax Group One – Indian Reserve No. 1 to Indian Reserve No. 5	
Class 1 - Residential	8.0598
Class 2 - Utilities	62.8664
Class 4 - Major Industry	N/A
Class 5 - Light Industry	N/A
Class 6 - Business and Other	22.5674
Class 7 - Forest Land	N/A
Class 8 - Recreational Property/Non-Profit Organization	N/A
Class 9 - Farm	N/A
Tax Group Two – Indian Reserve No. 6 to Indian Reserve No. 7	
Class 1 - Residential	7.5646
Class 2 - Utilities	49.1699
Class 4 - Major Industry	N/A
Class 5 - Light Industry	25.3414
Class 6 - Business and Other	24.5849
Class 7 - Forest Land	N/A
Class 8 - Recreational Property/Non-Profit Organization	7.4740
Class 9 - Farm	N/A

**CHAWATHIL FIRST NATION
ANNUAL EXPENDITURE LAW, 2009**

[Effective August 7, 2009]

WHEREAS:

- A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;
- B. The Council of the Chawathil First Nation has enacted the *Chawathil First Nation Property Taxation By-law (2004)*, and the *Chawathil First Nation Property Assessment By-law (2004)*, respecting taxation for local purposes on reserve, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; and
- C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

NOW THEREFORE the Council of the Chawathil First Nation duly enacts as follows:

1. This Law may be cited as the *Chawathil First Nation Annual Expenditure Law, 2009*.

2. In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

“annual budget” means the budget, attached as a Schedule to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment Law” means the *Chawathil First Nation Property Assessment By-law (2004)*;

“First Nation” means the Chawathil First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Chawathil First Nation Property Taxation By-law (2004)*.

3. The First Nation’s annual budget for the fiscal year beginning 2009, and ending 2010, is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

6. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

12. The Schedule attached to this Law forms part of and is an integral part of this Law.

13. This Law comes into force on the day after it is approved by the First Nations Tax Commission;

THIS LAW IS HEREBY DULY ENACTED by Council on the 13 day of July, 2009, at Hope, in the Province of B.C.

A quorum of Council consists of four (4) members of Council.

[Ronald G. John]

Chief Ronald G. John

[Rose Peters]

Vice-Chief Rosemarie E. Peters

Councillor Timothy O. Peters

Councillor Deanna L. John

Councillor Ruth E. Peters

[Monica Florence]

Councillor Monica S. Florence

[Peter John]

Councillor Peter D. John

SCHEDULE
ANNUAL BUDGET

REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	\$ 492,908.00
b. Taxation for the Provision of Services	
i.	\$ 0.00
ii.	\$ 0.00
c. Business Activity Taxes	
i.	\$ 0.00
ii.	\$ 0.00
2. Development Cost Charges Revenues	
i.	\$ 0.00
ii.	\$ 0.00
3. Proceeds from borrowing	
i.	\$ 0.00
ii.	\$ 0.00
4. Accumulated Surplus - Local revenues carried over from the previous fiscal year	\$
5. Accumulated Deficit - Local revenues carried over from the previous fiscal year	\$ 0.00
6. Reserve fund revenues	
i.	\$ 0.00
ii.	\$ 0.00
iii.	\$ 0.00
TOTAL REVENUES	\$ 492,908.00

EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	80,000.00
b. General Administrative	47,322.92
c. Other General Government	
2. Protection Services	
a. Policing	

b.	Firefighting	
c.	Regulatory Measures	
d.	Other Protective Services	5,000.00
3.	Transportation	
a.	Roads and Streets	5,000.00
b.	Snow and Ice Removal	
c.	Parking	
d.	Public Transit	
e.	Other Transportation	90,000.00
4.	Recreation and Cultural Services	
a.	Recreation	25,000.00
b.	Culture	5,000.00
c.	Other Recreation and Culture	
5.	Community Development	
a.	Education	
b.	Housing	
c.	Planning and Zoning	
d.	Community Planning	
e.	Economic Development Program	
f.	Heritage Protection	
g.	Agricultural Development	
h.	Urban Renewal	
i.	Beautification	
j.	Land Rehabilitation	
k.	Tourism	
l.	Other Regional Planning and Development	200,000.00
6.	Environment Health Services	
a.	Water Purification and Supply	
b.	Sewage Collection and Disposal	
c.	Garbage Waste Collection and Disposal	
d.	Other Environmental Services	
7.	Fiscal Services	

a.	Interest Payments to the First Nations Finance Authority	
b.	Debt Payments to the First Nations Finance Authority	
c.	Other Payments to the First Nations Finance Authority	
d.	Other Interest Payments	
e.	Other Debt Charges	
f.	Other Fiscal Services	
g.	Debenture Payments	
8.	Other Services	
a.	Health	30,000.00
b.	Social Programs and Assistance	
c.	Trade and Industry	
d.	Other Service	
9.	Taxes Collected for Other Governments	
10.	Transfers into reserve funds	
a.		\$
b.		\$
c.		\$
11.	Contingency Fund	\$ 4,929.08
TOTAL EXPENDITURES		\$ 492,908.00
<u>BALANCE</u>		\$ 0.00

**CHAWATHIL FIRST NATION
ANNUAL RATES LAW, 2009**

[Effective August 7, 2009]

WHEREAS:

- A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;
- B. The Council of the Chawathil First Nation has enacted the *Chawathil First Nation Property Taxation By-law (2004)*, and the *Chawathil First Nation Property Assessment By-law (2004)*, respecting taxation for local purposes on reserve, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; and
- C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Chawathil First Nation duly enacts as follows:

1. This Law may be cited as the *Chawathil First Nation Annual Rates Law, 2009*.

2. In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

“Assessment Law” means the *Chawathil First Nation Property Assessment By-law (2004)*;

“First Nation” means the Chawathil First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Chawathil First Nation Property Taxation By-law (2004)*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2009 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 13 day of July, 2009, at Hope, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

[Ronald G. John]

Chief Ronald G. John

[Rose Peters]

Vice-Chief Rosemarie E. Peters

Councillor Timothy O. Peters

[Monica Florence]

Councillor Deanna L. John

Councillor Monica S. Florence

[Peter John]

Councillor Ruth E. Peters

Councillor Peter D. John

SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
Class 1 - Residential	
Class 2 - Utilities	67.3180
Class 4 - Major Industry	
Class 5 - Light Industry	
Class 6 - Business and Other	24.8400
Class 7 - Forest Land	
Class 8 - Recreational Property/Non-Profit Organization	
Class 9 - Farm	
Class 10 - Railway Right of Way	38.34499

CHEHALIS INDIAN BAND
ANNUAL EXPENDITURE LAW, 2009

[Effective September 4, 2009]

WHEREAS:

- A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;
- B. The Council of the Chehalis Indian Band has enacted the *Chehalis Indian Band Property Assessment Law, 2009* and the *Chehalis Indian Band Property Taxation Law, 2009*, respecting taxation for local purposes on reserve; and
- C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

NOW THEREFORE the Council of the Chehalis Indian Band duly enacts as follows:

1. This Law may be cited as the *Chehalis Indian Band Annual Expenditure Law, 2009*.

2. In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

“annual budget” means the budget, attached as a Schedule to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment Law” means the *Chehalis Indian Band Property Assessment Law, 2009*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Chehalis Indian Band, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Chehalis Indian Band Property Taxation Law, 2009*.

3. The First Nation’s annual budget for the fiscal year beginning April 1, and ending March 31, is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

6. Expenditures of local revenues must be made only in accordance with the annual budget.

7. Notwithstanding section 6 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

11. The Schedule attached to this Law forms part of and is an integral part of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 31st day of August, 2009, at Agassiz, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

[Willie Charlie]

Chief Willie Charlie

[Boyd Peters]

Councillor Boyd Peters

[Pierre Joe]

Councillor Pierre Joe

[Ralph Leon]

Councillor Ralph Leon

[Harvey Paul]

Councillor Harvey Paul

[Sherry Point]

Councillor Sherry Point

[Cheryl Charlie]

Councillor Cheryl Charlie

[Kelsey Charlie]

Councillor Kelsey Charlie

[Gerald Phillips]

Councillor Gerald Phillips

[James Leon]

Councillor James N. Leon

SCHEDULE
ANNUAL BUDGET

REVENUES

1. Local revenues for current fiscal year:

a. Property Tax \$ 5,472.30

TOTAL REVENUES \$ 5,472.30

EXPENDITURES

1. General Government Expenditures \$ 3,500.00

a. Executive and Legislative

b. General Administrative

2. Recreation and Cultural Services \$ 1,872.30

a. Recreation

b. Culture

c. Other Recreation and Culture

3. Contingency Amounts \$ 100.00

TOTAL EXPENDITURES \$ 5,472.30

BALANCE \$ 0.00

**CHEHALIS INDIAN BAND
ANNUAL RATES LAW, 2009**

[Effective September 4, 2009]

WHEREAS:

- A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;
- B. The Council of the Chehalis Indian Band has enacted *Chehalis Indian Band Property Assessment Law, 2009* and the *Chehalis Indian Band Property Taxation Law, 2009*, respecting taxation for local purposes on reserve; and
- C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Chehalis Indian Band duly enacts as follows:

1. This Law may be cited as the *Chehalis Indian Band Annual Rates Law, 2009*.
2. In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

“Assessment Law” means the *Chehalis Indian Band Property Assessment Law, 2009*;

“First Nation” means the Chehalis Indian Band, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Chehalis Indian Band Property Taxation Law, 2009*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2009 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$100.00), the taxable property shall be taxed at one hundred dollars (\$100.00) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 31st day of August, 2009, at Agassiz, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

[Willie Charlie]

Chief Willie Charlie

[Boyd Peters]

Councillor Boyd Peters

[Pierre Joe]

Councillor Pierre Joe

[Ralph Leon]

Councillor Ralph Leon

[Harvey Paul]

Councillor Harvey Paul

[Sherry Point]

Councillor Sherry Point

[Cheryl Charlie]

Councillor Cheryl Charlie

[Kelsey Charlie]

Councillor Kelsey Charlie

[Gerald Phillips]

Councillor Gerald Phillips

[James Leon]

Councillor James N. Leon

SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER 1000 of Assessed Value
<u>British Columbia</u>	
Class 1 - Residential	6.2099
Class 2 - Utilities	72.1464
Class 4 - Major Industry	19.8741
Class 5 - Light Industry	19.5816
Class 6 - Business and Other	17.9793
Class 7 - Forest Land	12.8416
Class 8 - Recreational Property/Non-Profit Organization	9.3628
Class 9 - Farm	20.7978

CHEMAINUS FIRST NATION ANNUAL EXPENDITURE LAW, 2009

[Effective July 17, 2009]

WHEREAS:

- A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;
- B. On February 8, 2005, the Council of the Chemainus First Nation enacted the *Chemainus First Nation Property Assessment and Taxation By-law*, which By-law, as amended, has been deemed to be a property taxation law made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act;
- C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

NOW THEREFORE the Council of the Chemainus First Nation, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Chemainus First Nation Annual Expenditure Law, 2009*.

2. In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

“annual budget” means the budget, attached as a Schedule to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment and Taxation Law” means the *Chemainus First Nation Property Assessment and Taxation By-law*, enacted February 8, 2005 as amended;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Chemainus First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by a First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“taxable property” means property in a reserve that is subject to taxation under a property taxation law.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2009 and ending March 31, 2010 is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

6. Expenditures of local revenues must be made only in accordance with the annual budget.

7. Notwithstanding section 6 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment and Taxation Law.

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

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

11. The schedule attached to this Law forms part of and is an integral part of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the [30] day of [June], 2009, at [Ladysmith], in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

[John Elliott]

Chief John Elliott

[Terry Sampson]

Councillor Terry Sampson

Councillor Kevin Frenchy

[Dean Harris]

Councillor Dean Harris Sr.

[Timothy Harris]

Councillor Timothy Harris

[Edward Seymour Sr.]

Councillor Edward Seymour Sr.

Councillor Harvey Seymour Sr.

[Herb Seymour]

Councillor Herb Seymour

[Peter Seymour]

Councillor Peter Seymour Jr.

[Charlotte Elliott]

Councillor Charlotte Elliott

[John Vincent]

Councillor John Vincent

SCHEDULE
ANNUAL BUDGET

REVENUES

Property Tax Levies, Interest & Penalties for Current Fiscal Year	\$25,851.00
Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years	<u>0.00</u>
TOTAL REVENUES	25,851.00

EXPENDITURES

1. General Administrative	1,500.00
2. Protective Services	
Fire protection	1,500.00
3. Transportation:	
Snow and Ice Removal	500.00
4. Community Development:	
Economic Development Program	20,000.00
5. Environmental Health Services	
Water Supply	1,300.00
6. Other Services: Landfill Provision	751.00
7. Contingency Amounts:	<u>300.00</u>
TOTAL EXPENDITURES	\$25,851.00
BALANCE	<u>\$0.00</u>

Note: The First Nation has the following service agreements with third party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget period:

District of North Cowichan: Fire Protection and Water Supply	450
Cowichan Valley Regional District: Fire Protection and Landfill Provision	1,000
Diamond Improvement District: Water Supply	50

CHEMAINUS FIRST NATION ANNUAL RATES LAW, 2009

[Effective July 17, 2009]

WHEREAS:

- A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;
- B. On February 8, 2005, the Council of the Chemainus First Nation enacted the *Chemainus First Nation Property Assessment and Taxation By-law*, which By-law, as amended, has been deemed to be a property taxation law made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act;
- C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Chemainus First Nation duly enacts as follows:

1. This Law may be cited as the *Chemainus First Nation Annual Rates Law, 2009*.

2. In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

“Assessment and Taxation Law” means the *Chemainus First Nation Property Assessment and Taxation By-law*, enacted February 8, 2005, as amended;

“First Nation” means the Chemainus First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“taxable property” means property in a reserve that is subject to taxation under a property taxation law.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2009 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment and Taxation Law.

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

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

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the [30] day of [June], 2009, at Ladysmith, in the Province of British Columbia.

A quorum of Council consists of FIVE (5) members of Council.

[John Elliott]

Chief John Elliott

[Terry Sampson]

Councillor Terry Sampson

[Kevin Frenchy]

Councillor Kevin Frenchy

[Dean Harris]

Councillor Dean Harris Sr.

[Timothy Harris]

Councillor Timothy Harris

[Edward Seymour Sr.]

Councillor Edward Seymour Sr.

[Harvey Seymour Sr.]

[Herb Seymour]

Councillor Herb Seymour

[Peter Seymour]

Councillor Peter Seymour Jr.

[Charlotte Elliott]

Councillor Charlotte Elliott

[John Vincent]

Councillor John Vincent

SCHEDULE**TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE
<u>British Columbia</u>	
Class 1 - Residential	6.4831
Class 2 - Utilities	30.3409
Class 4 - Major Industry	24.6358
Class 5 - Light Industry	22.6260
Class 6 - Business and Other	18.6065
Class 7 - Forest Land	9.9840
Class 8 - Recreational Property/Non-Profit Organization	8.2984
Class 9 - Farm	9.2060

**KWAW KWAW APILT FIRST NATION
ANNUAL EXPENDITURE LAW, 2009**

[Effective August 7, 2009]

WHEREAS:

- A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;
- B. The Council of the Kwaw Kwaw Apilt First Nation has enacted the *Kwaw Kwaw Apilt First Nation Property Assessment By-law Amendment 1-1995* and the *Kwaw Kwaw Apilt First Nation Property Taxation By-law Amendment 1-1995*, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; and
- C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

NOW THEREFORE the Council of the Kwaw Kwaw Apilt First Nation duly enacts as follows:

1. This Law may be cited as the *Kwaw Kwaw Apilt First Nation Annual Expenditure Law, 2009*.

2. In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

“annual budget” means the budget, attached as a Schedule to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment Law” means the *Kwaw Kwaw Apilt First Nation Property Assessment By-law Amendment 1-1995*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Kwaw Kwaw Apilt First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Kwaw Kwaw Apilt First Nation Property Taxation By-law Amendment 1-1995*.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2009 and ending March 31, 2010, is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

6. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

12. The Schedule attached to this Law forms part of and is an integral part of this Law.

13. This Law comes into force and effect on the later of July 23, 2009 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 23rd day of July, 2009, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

[Betty Henry]

Chief Betty Henry

[Gilbert Joe]

Councillor Gilbert Joe

SCHEDULE
ANNUAL BUDGET

REVENUES

1. Local revenues for current fiscal year:	
Property Tax	\$226,563.
4. Accumulated Surplus - Local revenues carried over from the previous fiscal year	\$0
5. Accumulated Deficit - Local revenues carried over from the previous fiscal year	\$0
TOTAL REVENUES	\$226,563

EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	\$ 20,480.
c. Other General Government	\$ 44,088.
2. Protection Services	
a. Policing	
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	
b. Snow and Ice Removal	
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	
a. Recreation	
b. Culture	
c. Other Recreation and Culture	
5. Community Development	
a. Education	
b. Housing	

c.	Planning and Zoning	
d.	Community Planning	
e.	Economic Development Program	
f.	Heritage Protection	
g.	Agricultural Development	
6.	Environment Health Services	
a.	Water Purification and Supply	\$ 2,500.
b.	Sewage Collection and Disposal	
c.	Garbage Waste Collection and Disposal	
d.	Other Environmental Services	
7.	Fiscal Services	
a.	Interest Payments to the First Nations Finance Authority	
b.	Debt Payments to the First Nations Finance Authority	
c.	Other Payments to the First Nations Finance Authority	
d.	Other Interest Payments	
e.	Other Debt Charges	
f.	Other Fiscal Services	
g.	Debenture Payments	
8.	Other Services	
a.	Health	
b.	Social Programs and Assistance	
c.	BCAA Levy	\$ 2,035
d.	Other Services	\$ 89,295
9.	Taxes Collected for Other Governments	
10.	Grants:	
a.	Home owner grant equivalents:	\$ 65,865
11.	Contingency Amounts	\$ 2,300.
TOTAL EXPENDITURES		\$226,563
<u>BALANCE</u>		\$0
Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget period:		
A) City of Chilliwack \$89,295.		

**KWAW KWAW APILT FIRST NATION
ANNUAL RATES LAW, 2009**

[Effective August 7, 2009]

WHEREAS:

- A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;
- B. The Council of the Kwaw Kwaw Apilt First Nation has enacted the *Kwaw Kwaw Apilt First Nation Property Taxation By-law Amendment 1-1995* and the *Kwaw Kwaw Apilt First Nation Property Assessment By-law Amendment 1-1995*, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; and
- C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Kwaw Kwaw Apilt First Nation duly enacts as follows:

1. This Law may be cited as the *Kwaw Kwaw Apilt First Nation Annual Rates Law, 2009*.

2. In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

“Assessment Law” means the *Kwaw Kwaw Apilt First Nation Property Assessment By-law Amendment 1-1995*;

“First Nation” means the Kwaw Kwaw Apilt First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Kwaw Kwaw Apilt First Nation Property Taxation By-law Amendment 1-1995*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2009 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the later of July 23rd 2009 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 23rd day of July 2009, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of Two (2) members of Council.

[Betty Henry]

Chief Betty Henry

[Gilbert Joe]

Councillor Gilbert Joe

SCHEDULE**TAX RATES**

PROPERTY CLASS	RATE PER
	One thousand dollars (\$1,000.)
<u>British Columbia</u>	
Class 1 - Residential	7.1590
Class 2 - Utilities	57.9973
Class 5 - Light Industry	18.6118

**LOWER NICOLA INDIAN BAND
ANNUAL EXPENDITURE LAW, 2009**

[Effective June 26, 2009]

WHEREAS:

- A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;
- B. The Council of the Lower Nicola Indian Band has enacted the *Lower Nicola Indian Band Property Assessment Law, 2009*, the *Lower Nicola Indian Band Property Taxation Law, 2009*, and the *Lower Nicola Indian Band Property Taxation Law Amending Law, 2009* respecting taxation for local purposes on reserve; and
- C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

NOW THEREFORE the Council of the Lower Nicola Indian Band duly enacts as follows:

1. This Law may be cited as the *Lower Nicola Indian Band Expenditure Law, 2009*.

2. In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

“annual budget” means the budget, attached as a Schedule to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment Law” means the *Lower Nicola Indian Band Property Assessment Law, 2009*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Lower Nicola Indian Band, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Lower Nicola Indian Band Property Taxation Law, 2009*, as amended by the *Lower Nicola Indian Band Property Taxation Law Amending Law, 2009*.

3. The First Nation’s annual budget for the fiscal year beginning April 1 2009, and ending March 31 2010, is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. A reserve fund is hereby established for Land Management and Capital Development.

6. Those amounts as are indicated in the annual budget must be credited to the Land Management and Capital Development reserve fund.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Expenditures of local revenues must be made only in accordance with the annual budget.

9. Notwithstanding section 6 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

10. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

13. The Schedule attached to this Law forms part of and is an integral part of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 18th day of June, 2009, at Merritt, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

<hr/> <p>[Don Moses]</p> <p>Don Moses, Chief</p>	<hr/> <p>[Connie Joe]</p> <p>Connie Joe, Councilor</p>
<hr/> <p>[Clyde Sam]</p> <p>Clyde Sam, Councilor</p>	<hr/> <p>[Harold Joe]</p> <p>Harold Joe, Councilor</p>
<hr/> <p>[Yvonne Basil]</p> <p>Yvonne Basil, Councilor</p>	<hr/> <p>[Aaron Sam]</p> <p>Aaron Sam, Councilor</p>
<hr/> <p>[Mary June Coutlee]</p> <p>Mary June Coutlee, Councilor</p>	
<hr/> <p>[Stuart Jackson]</p> <p>Stuart Jackson, Councilor</p>	

SCHEDULE
ANNUAL BUDGET

REVENUES

1. Local revenues for current fiscal year:

a. Property Tax \$1,260,755.04

TOTAL REVENUES

\$1,260,755.04

EXPENDITURES

1. General Government Expenditures

a. General Administrative \$150,000

b. Other General Government \$162,861

2. Protection Services

a. Firefighting \$56,150

b. Other Protective Services \$170,000

3. Recreation and Cultural Services

\$45,000

4. Community Development

a. Housing \$13,000

b. Planning and Zoning \$61,500

c. Community Planning \$12,000

5. Fiscal Services

a. Other Debt Charges \$224,040

b. Other Fiscal Services \$8,596

6. Other Services

\$30,000

7. Contingency Amounts

\$12,608

8. Transfer into reserve funds

a. Land Management and Capital Development
reserve fund \$315,000

TOTAL EXPENDITURES

\$1,260,755

BALANCE

\$0

Note: This Budget includes one attached Appendix.

APPENDIX A**Reserve Fund Balance**

Land Management and Capital Development reserve fund

Beginning balance as of April 1, 2009: \$ 0

Transfers out \$ 0

Transfer in

i. from local revenue account: \$ 315,000

Ending balance as of March 31, 2010: \$ 315,000

LOWER NICOLA INDIAN BAND
ANNUAL RATES LAW, 2009

[Effective June 26, 2009]

WHEREAS:

- A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;
- B. The Council of the Lower Nicola Indian Band has enacted the *Lower Nicola Indian Band Property Assessment Law, 2009*, the *Lower Nicola Indian Band Property Taxation Law, 2009*, and the *Lower Nicola Indian Band Property Taxation Law Amending Law, 2009* respecting taxation for local purposes on reserve; and
- C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Lower Nicola Indian Band duly enacts as follows:

1. This Law may be cited as the *Lower Nicola Indian Band Annual Rates Law, 2009*.

2. In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

“Assessment Law” means the *Lower Nicola Indian Band Property Assessment Law, 2009*;

“First Nation” means the Lower Nicola Indian Band, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Lower Nicola Indian Band Property Taxation Law, 2009*, as amended by the *Lower Nicola Indian Band Property Taxation Law Amending Law, 2009*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2009 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the [17] day of [June], 2009, at [Merritt], in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

[Don Moses]

Don Moses, Chief

[Clyde Sam]

Clyde Sam, Councilor

[Connie Joe]

Connie Joe, Councilor

[Yvonne Basil]

Yvonne Basil, Councilor

[Harold Joe]

Harold Joe, Councilor

[Mary June Coutlee]

Mary June Coutlee, Councilor

[Aaron Sam]

Aaron Sam, Councilor

[Stuart Jackson]

Stuart Jackson, Councilor

SCHEDULE**TAX RATES**

1	Residential	13.36180
2	Utilities	72.61870
4	Major Industry	57.59736
5	Light Industry	37.41166
6	Business / Other	30.73076
7	Managed Forest Land	7.08176
8	Recreational Properties / Non-Profit Organizations	14.29714
9	Farm Land	21.37889

MORICETOWN FIRST NATION ANNUAL EXPENDITURE LAW, 2009

[Effective August 7, 2009]

WHEREAS:

- A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;
- B. The Council of the Moricetown First Nation has enacted the *Moricetown Indian Band Property Assessment Law, 2009* and the *Moricetown Indian Band Property Taxation Law, 2009* respecting taxation for local purposes on reserve; and
- C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

NOW THEREFORE the Council of the Moricetown First Nation, at a duly convened meeting, enacts as follows:

1. This Law may be cited as *Moricetown First Nation Annual Expenditure Law, 2009*.

2. In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

“Annual budget” means the budget, attached as Schedule I to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period.

“Assessment Law” means the *Moricetown Indian Band Property Assessment Law, 2009*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Moricetown First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act.

“Local revenues” means money raised by a First Nation under a property taxation law.

“Property taxation law” mean a law made under paragraph 5(1)(a) of the Act;

“Taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means *Moricetown Indian Band Property Taxation Law, 2009*.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2009 and ending March 31, 2010 is attached as Schedule I to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. Pursuant to section 5 of the Taxation Law, the grant amounts set out in Schedule II, are approved as expenditures as set out in the annual budget.

6. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in Schedule I.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

12. The schedules attached to this Law form part of and are an integral part of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 17th day of June, 2009, at Moricetown, in the Province of British Columbia.

A quorum of Council consists of (Five) members of Council.

[Ron Mitchell]

Chief Ron A. Mitchell

[Delvin Joseph]

Councilor Delvin Joseph

[Andrew Tom]

Councilor Andrew Tom

[Juanita Nikal]

Councilor Juanita Nikal

[Floyd Naziel]

Councilor Floyd Naziel

SCHEDULE I
ANNUAL BUDGET**REVENUE**

Property Tax Levies for
Current Fiscal Year \$ 47,448.21
TOTAL REVENUE \$ 47,448.21

EXPENDITURES

Recreation and Cultural Services
a. Recreation
b. Culture
c. Recreation Facility \$ 45,075.80
Other Expenditures
a. Contingency \$ 2,372.41
TOTAL EXPENDITURES \$ 47,448.21
BALANCE \$ 0

**MORICETOWN FIRST NATION
ANNUAL RATES LAWS, 2009**

[Effective August 7, 2009]

WHEREAS:

- A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;
- B. The Council of the Moricetown First Nation has enacted the *Moricetown Indian Band Property Assessment Law, 2009* and the *Moricetown Indian Band Property Taxation Law, 2009* respecting taxation for local purposes on reserve; and
- C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve.

NOW THEREFORE the Council of the Moricetown First Nation, at a duly convened meeting, enacts as follows:

1. This Law may be cited as *Moricetown First Nation Annual Rates Law, 2009*.

2. In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

“Assessment Law” means the *Moricetown Indian Band Property Assessment Law, 2009*;

“First Nation” means the Moricetown First Nation, being a band named in the schedule to the Act;

“Property taxation law” means a law made under paragraph 5(1)(a) of the Act;

“Taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means *Moricetown Indian Band Property Taxation Law, 2009*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2009 shall be determined by imposing the rates set out in the Schedule for each property class established in the Assessment Law, upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that

third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 18th day of June, at MoriceTown in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

[Ron Mitchell]

Chief Ron A. Mitchell

[Delvin Joseph]

Councilor Delvin Joseph

[Andrew Tom]

Councilor Andrew Tom

[Juanita Nikal]

Councilor Juanita Nikal

[Floyd Naziel]

Councilor Floyd Naziel

SCHEDULE I**TAX RATES**

PROPERTY TAX	RATE PER \$1000 OF ASSESSED VALUE
<u>British Columbia</u>	
Class 1 - Residential	6.9138
Class 2 - Utilities	21.4447
Class 4 - Major Industry	18.9414
Class 5 - Light Industry	12.3467
Class 6 - Business and Other	11.7253
Class 7 - Forest Land	4.6904
Class 8 - Recreational Property/Non-Profit Organization	5.4682
Class 9 - Farm	8.1282

MORICETOWN INDIAN BAND PROPERTY ASSESSMENT LAW, 2009

[Effective August 7, 2009]

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SCHEDULES

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V	Assessment Notice
VI	Request for Reconsideration of Assessment
VII	Notice of Appeal to Assessment Review Board
VIII	Notice of Withdrawal
IX	Notice of Hearing
X	Order to Attend/Produce Documents
XI	Certification of Assessment Roll by Assessor

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Moricetown Indian Band deems it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of the Moricetown Indian Band has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal and Statistical Management Act*;

NOW THEREFORE the Council of the Moricetown Indian Band duly enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *Moricetown Indian Band Property Assessment Law, 2009*.

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9;

“assessable property” means property that is liable to assessment under this Law;

“assessed value” means the market value of land or improvements, or both, as if the land or improvements were held in fee simple off the reserve, as determined under this Law;

“assessment” means a valuation and classification of an interest in land;

“Assessment Notice” means a notice containing the information set out in Schedule V;

“Assessment Review Board” means a board established by Council in accordance with Part IX;

“assessment roll” means a roll prepared pursuant to this Law, and includes a supplementary assessment roll, a revised assessment roll, and an assessment roll referenced in subsection 10(3);

“assessor” means a person appointed by Council under subsection 3(1);

“chair” means the chair of the Assessment Review Board;

“Commission” means the First Nations Tax Commission established under the Act;

“complainant” means a person who commences an appeal of an assessment under this Law;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Moricetown Indian Band, being a band named in the schedule to the Act;

“FMB” means the First Nations Financial Management Board established under the Act;

“holder” means a person in possession of an interest in land or a person who, for the time being,

- (a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,
- (b) is in actual occupation of the interest in land,
- (c) has any right, title, estate or interest in the interest in land, or
- (d) is a trustee of the interest in land;

“improvement” means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

“*Indian Act*” means the *Indian Act*, R.S.C. 1985, c.I-5;

“interest in land” or “property” means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

“manufactured home” means a structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to

- (a) be moved from one place to another by being towed or carried, and
- (b) provide
 - (i) a dwelling house or premises,
 - (ii) a business office or premises,
 - (iii) accommodation for any other purpose,
 - (iv) shelter for machinery or other equipment, or
 - (v) storage, workshop, repair, construction or manufacturing facilities;

“Minister” means the Minister responsible for Indians;

“Notice of Appeal” means a notice containing the information set out in Schedule VII;

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

“Notice of Hearing” means a notice containing the information set out in Schedule IX;

“Notice of Withdrawal” means a notice containing the information set out in Schedule VIII;

“Order to Attend/Provide Documents” means an order containing the information set out in Schedule X;

“party”, in respect of an appeal of an assessment under this Law, means the parties to an assessment appeal under section 32;

“person” includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

“property class” means those categories of property established in subsection 6(10) for the purposes of assessment and taxation;

“Province” means the province of British Columbia;

“registered charge” means an interest in First Nation land that has been filed or registered in a registry, including but not limited to the Indian Lands Registry System, the Manufactured Home Registry, or a registry of the First Nation,

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

“resolution” means a motion passed and approved by a majority of Council present at a duly convened meeting;

“revised assessment roll” means an assessment roll amended in accordance with section 12 of this Law;

“supplementary assessment roll” means an assessment roll under section 19;

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

“Taxation Law” means the *MoriceTown Indian Band Property Taxation Law, 2009*;

“taxation year” means the calendar year to which an assessment roll applies for the purposes of taxation; and

“taxes” includes

- (a) all taxes imposed, levied, assessed or assessable under the Taxation Law, and all penalties, interest and costs added to taxes under the Taxation Law, and
- (b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 6(3)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III

ADMINISTRATION

Assessor

3.(1) Council must, by resolution, appoint one or more assessors to undertake assessments of assessable property in accordance with this Law and such other duties as set out in this Law or as directed by Council.

(2) An appointment under subsection (1) is on the terms and conditions set out in the resolution.

(3) An assessor appointed by Council must be qualified to conduct assessments of real property in the Province.

Authorization of Financial Management Board

4. Notwithstanding any other provision of this Law, if the FMB gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the FMB to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

Application of Law

5. This Law applies to all interests in land.

PART IV

ASSESSED VALUE

Assessment and Valuation

6.(1) The assessor must assess

- (a) all interests in land that are subject to taxation under the Taxation Law;
- (b) all interests in land for which grants- or payments-in-lieu may be accepted by Council; and
- (c) non-taxable interests in land, as directed by Council.

(2) For the purpose of determining the assessed value of an interest in land for an assessment roll, the valuation date is July 1 of the year before the taxation year for which the assessment applies.

(3) The assessed value of an interest in land for an assessment roll is to be determined as if on the valuation date

- (a) the interest in land was in the physical condition that it is in on October 31 following the valuation date; and

- (b) the permitted use of the interest in land was the same as on October 31 following the valuation date.

(4) Paragraph (3)(a) does not apply to property referred to in paragraphs 18(3)(b) and (d) and the assessed value of property referred to in that section for an assessment roll must be determined as if on the valuation date the property was in the physical condition that it is on December 31 following the valuation date.

(5) Except where otherwise provided, the assessor must assess interests in land at their market value as if held in fee simple off the reserve.

(6) The assessor must determine the assessed value of an interest in land and must enter the assessed value of the interest in land in the assessment roll.

(7) In determining assessed value, the assessor may, except where this Law has a different requirement, give consideration to the following:

- (a) present use;
- (b) location;
- (c) original cost;
- (d) replacement cost;
- (e) revenue or rental value;
- (f) selling price of the interest in land and comparable interests in land;
- (g) economic and functional obsolescence; and
- (h) any other circumstances affecting the value of the interest in land.

(8) Without limiting the application of subsections (5) and (6), an interest in land used for an industrial or commercial undertaking, a business or a public utility enterprise must be valued as the property of a going concern.

(9) Where the First Nation or the Minister, under a lease or other instrument granting an interest in land, places a restriction on the use of the property, other than a right of termination or a restriction on the duration of the interest in land, the assessor must consider the restriction.

(10) Council hereby establishes the property classes established by the Province for provincial property assessment purposes, for the purposes of assessment under this Law and imposing taxes under the Taxation Law.

(11) The property classes established under subsection (10) are set out in Schedule I to this Law, and the classification criteria for each property class shall be determined using the corresponding provincial classification rules.

(12) As an exception to subsection (11), Class 7 (forest land) must include only lands respecting which a licence or permit to cut timber has been issued under the *Indian Act*.

(13) The assessor must assess interests in land according to the property classes established under this Law.

(14) Where a property falls into two (2) or more property classes, the assessor must determine the share of the assessed value of the property attributable to each class and assess the property according to the proportion each share constitutes of the total assessed value.

(15) Where two (2) or more persons are holders of assessable property, the assessor may choose to assess the property in the name of any of those persons or in the names of two (2) or more of those persons jointly.

(16) If a building or other improvement extends over more than one (1) property, those properties, if contiguous, may be treated by the assessor as one property and assessed accordingly.

(17) Where an improvement extends over, under or through land and is owned, occupied, maintained, operated or used by a person other than the holder of the land, that improvement may be separately assessed to the person owning, occupying, maintaining, operating or using it, even though some other person holds an interest in the land.

(18) Except as otherwise provided in this Law, for the purposes of assessing interests in land the assessor must use

- (a) the valuation methods, rates, rules and formulas established under provincial assessment legislation existing at the time of assessment; and
- (b) the assessment rules and practices used by assessors in the Province for conducting assessments off the reserve.

Exemption from Assessment

7. Notwithstanding any other provision in this Law, improvements designed, constructed or installed to provide emergency protection for persons or domestic animals in the event of a disaster or emergency within the meaning of the *Emergency Program Act*, R.S.B.C. 1996, c.111, are exempt from assessment under this Law.

PART V

REQUESTS FOR INFORMATION AND INSPECTIONS

Requests for Information

8.(1) The assessor may deliver a Request for Information containing the information set out in Schedule II, to a holder or a person who has disposed of assessable property, and that person must provide to the assessor, within twenty-one (21) days from the date of delivery or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The assessor may in all cases assess the assessable property based on the information available to him or her and is not bound by the information provided under subsection (1).

Inspections

9.(1) The assessor may, for any purposes related to assessment, enter into or on and inspect land and improvements.

(2) Where the assessor wishes to conduct an inspection of assessable property for the purpose of assessing its value, the assessor must deliver a Notice of Assessment Inspection by personal delivery, mail, fax or e-mail to the person named on the assessment roll at the address indicated on the assessment roll.

(3) Personal delivery of a Notice of Assessment Inspection is made

- (a) in the case of delivery to a residential dwelling, by leaving the notice with a person at least eighteen (18) years of age residing there; and
- (b) in the case of delivery to any other assessable property, by leaving the notice with the person apparently in charge, at the time of delivery, on those premises.

(4) A Notice of Assessment Inspection is considered to have been delivered

- (a) if delivered personally, at the time personal delivery is made;
- (b) if sent by mail, five (5) days after the day on which the notice is postmarked;
- (c) if sent by fax, at the time indicated on the confirmation of transmission; and
- (d) if sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(5) Where an assessable property is occupied by a person other than the person named on the assessment roll, the person named on the assessment roll must make arrangements with the occupant to provide access to the assessor.

(6) Unless otherwise requested by the person named on the assessment roll, inspections of an assessable property must be conducted between 09:00 and 17:00 local time.

(7) If the assessor attends at an assessable property to inspect it and no occupant eighteen (18) years of age or older is present or permission to inspect the property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

(8) As part of an inspection under this section, the assessor must be given access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals respecting the assessable property and the occupant must, on request, furnish every facility and assistance required for the entry and examination.

PART VI

ASSESSMENT ROLL AND ASSESSMENT NOTICE

Assessment Roll

10.(1) On or before December 31 of each year, the assessor must complete a new assessment roll containing a list of every interest in land that is liable to assessment under this Law.

(2) The assessment roll must be in paper or electronic form and must contain the following information:

- (a) the name and last known address of the holder of the interest in land;
- (b) a short description of the interest in land;
- (c) the classification of the interest in land;
- (d) the assessed value by classification of the interest in land;
- (e) the total assessed value of the interest in land;
- (f) the net assessed value of the interest in land subject to taxation under the Taxation Law; and
- (g) any other information the assessor considers necessary or desirable.

(3) For greater certainty, an assessment roll prepared under the enactment repealed by section 57 is and continues to be an assessment roll under this Law and shall be used until such time as the next assessment roll is prepared and certified in accordance with this Law.

Certification by Assessor

11. On completion of an assessment roll and on or before December 31 in that year, the assessor must

- (a) certify in writing in substantially the form set out in Schedule XI that the assessment roll was completed in accordance with the requirements of this Law; and
- (b) deliver a copy of the certified assessment roll to Council.

Assessor to Prepare and Certify Revised Assessment Roll

12.(1) No later than March 31 after the certification of the assessment roll under section 11, the assessor must

- (a) modify the assessment roll to reflect all reconsideration decisions, corrections of errors and omissions, and decisions received by the assessor from the Assessment Review Board;
- (b) date and initial amendments made to the assessment roll under this section; and
- (c) prepare a revised assessment roll.

- (2) On completion of the revised assessment roll, the assessor must
 - (a) certify in writing in substantially the form set out in Schedule XI that the revised assessment roll was completed in accordance with the requirements of this Law; and
 - (b) deliver a copy of the certified revised assessment roll to Council and to the chair.

(3) On certification under this section, the revised assessment roll becomes the assessment roll for the taxation year and it is deemed to be effective as of the date the assessment roll was certified under section 11.

Validity of Assessment Roll

13. An assessment roll is effective on certification and, unless amended in accordance with this Law, by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is

- (a) valid and binding on all parties concerned, despite
 - (i) any omission, defect or error committed in, or with respect to, the assessment roll,
 - (ii) any defect, error or misstatement in any notice required, or
 - (iii) any omission to mail any notice required; and
- (b) for all purposes, the assessment roll of the First Nation until the next certified assessment roll or certified revised assessment roll.

Inspection and Use of Assessment Roll

14.(1) On receipt by Council, the assessment roll is open to inspection in the Moricetown Band office by any person during regular business hours.

(2) In addition to inspection under subsection 14(1), Council may allow the assessment roll to be inspected electronically through an online service, provided that the information available online does not include any names or other identifying information about a holder or other person.

(3) A person must not, directly or indirectly, use the assessment roll or information contained in the assessment roll

- (a) to obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means; or
- (b) to harass an individual.

(4) The assessor may require a person who wishes to inspect the assessment roll to complete a declaration in substantially the form set out in Schedule IV

- (a) specifying the purpose for which the information is to be used; and
- (b) certifying that the information contained in the assessment roll will not be used in a manner prohibited under this section.

Protection of Privacy in Assessment Roll

15.(1) On application by a holder, the assessor may omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment roll if, in the assessor's opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's household.

(2) Where the assessor omits or obscures information under subsection (1), such information must be obscured from all assessment rolls that are available for public inspection under subsection 14(1) or are otherwise accessible to the public.

Chargeholders

16.(1) Any person holding a registered charge on assessable property may, at any time, give notice, with full particulars of the nature, extent and duration of the charge, to the assessor and request that his or her name be added to the assessment roll in respect of that assessable property, for the duration of the charge.

(2) On receipt of a notice and request under this section, the assessor must enter the person's name and address on the assessment roll and provide to the chargeholder copies of all assessment notices issued in respect of the assessable property.

Assessment Notice

17.(1) The assessor must, on or before December 31 of each year, mail an Assessment Notice to every person named in the assessment roll in respect of each assessable property, at the person's address on the assessment roll.

(2) Where requested by the recipient, an Assessment Notice may be e-mailed to a person named on the assessment roll, and the Assessment Notice will be deemed to have been delivered on the date that the e-mail is sent by the assessor.

(3) A person whose name appears in the assessment roll must give written notice to the assessor of any change of address.

(4) Any number of interests in land assessed in the name of the same holder may be included in one Assessment Notice.

(5) If several interests in land are assessed in the name of the same holder at the same value, the Assessment Notice may clearly identify the property assessed, without giving the full description of each property as it appears in the assessment roll.

(6) The assessor must provide, to any person who requests it and pays to the assessor the fee of six dollars (\$6), the information contained in the current Assessment Notice sent by the assessor.

PART VII**ERRORS AND OMISSIONS IN ASSESSMENT ROLL****Amendments by Assessor**

18.(1) Before March 16 in each year after the certification of an assessment roll under section 11, the assessor must notify and recommend correction to the Assessment Review Board of all errors or omissions in the assessment roll, except those errors or omissions corrected under subsection (2).

(2) Before March 16 in each year after the certification of an assessment roll under section 11, the assessor may amend an individual entry in the assessment roll to correct an error or omission, with the consent of the

(a) holder of the interest in land; and

(b) the complainant, if the complainant is not the holder.

(3) Without limiting subsection (1), the assessor must give notice to the Assessment Review Board and recommend correction of the assessment roll in any of the following circumstances:

(a) because of a change in a holder that occurs before January 1 in a taxation year that is not reflected in the certified assessment roll and that results in

(i) land or improvements, or both, that were not previously subject to taxation become subject to taxation, or

(ii) land or improvements, or both, that were previously subject to taxation cease to be subject to taxation;

(b) after October 31 and before the following January 1, a manufactured home is moved to a new location or destroyed;

(c) after October 31 and before the following January 1, a manufactured home is placed on land that has been assessed or the manufactured home is purchased by the holder of land that has been assessed; and

(d) improvements, other than a manufactured home, that

(i) are substantially damaged or destroyed after October 31 and before the following January 1, and

(ii) cannot reasonably be repaired or replaced before the following January 1.

(4) Except as provided in section 19, or pursuant to an order of a court of competent jurisdiction, the assessor must not make any amendments to the assessment roll after March 31 of the current taxation year.

(5) Where the assessment roll is amended under subsection (1), the assessor must mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

Supplementary Assessment Roll

19.(1) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that any interest in land

- (a) was liable to assessment for the current taxation year, but has not been assessed on the current assessment roll, or
- (b) has been assessed for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed on the current assessment roll, provided that a supplementary assessment roll under this section must not be prepared after December 31 of the taxation year in which the assessment roll certified under section 11 applies.

(2) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that an interest in land

- (a) was liable to assessment for a previous taxation year, but has not been assessed on the assessment roll for that taxation year, or
- (b) has been assessed in a previous taxation year for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed, but only if the failure to assess the interest in land, or the assessment for less than it was liable to be assessed, is attributable to

- (c) a holder's failure to disclose,
- (d) a holder's concealment of particulars relating to assessable property,
- (e) a person's failure to respond to a request for information under subsection 8(1), or
- (f) a person's making of an incorrect response to a request for information under subsection 8(1),

as required under this Law.

(3) In addition to supplementary assessments under subsections (1) and (2), the assessor may, at any time before December 31 of the taxation year in which the assessment roll certified under section 11 applies, correct errors and omissions in the assessment roll by means of entries in a supplementary assessment roll.

(4) The duties imposed on the assessor with respect to the assessment roll and the provisions of this Law relating to assessment rolls, so far as they are applicable, apply to supplementary assessment rolls.

(5) Where the assessor receives a decision of the Assessment Review Board after March 31 in a taxation year, the assessor must create a supplementary assessment roll reflecting the decision of the Assessment Review Board and this section applies.

(6) Nothing in this section authorizes the assessor to prepare a supplementary assessment roll that would be contrary to an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction.

(7) A supplementary assessment roll that implements an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction may not be appealed to the Assessment Review Board.

(8) The assessor must, as soon as practicable, after issuing a supplementary assessment roll

- (a) deliver a certified copy of the supplementary assessment roll to the Council;
- (b) where the supplementary assessment roll reflects a decision of the Assessment Review Board, deliver a certified copy of the supplementary assessment roll to the chair; and
- (c) mail an amended Assessment Notice to every person named on the assessment roll in respect of the interest in land affected.

(9) Where a supplementary assessment roll is issued under this Law, the supplementary assessment roll is deemed to be effective as of the date the assessment roll was certified under section 11 in respect of the assessable property affected.

PART VIII

RECONSIDERATION OF ASSESSMENT

Reconsideration by Assessor

20.(1) A person named on the assessment roll in respect of an assessable property may request that the assessor reconsider the assessment of that assessable property.

(2) A request for reconsideration may be made on one or more of the grounds on which an assessment appeal may be made under this Law.

- (3) A request for reconsideration of an assessment must
 - (a) be delivered to the assessor within thirty (30) days after the day that the Assessment Notice is mailed or e-mailed to the person named on the assessment roll in respect of an assessable property;
 - (b) be made in writing and include the information set out in Schedule VI; and
 - (c) include any reasons in support of the request.

(4) The assessor must consider the request for reconsideration and, within fourteen (14) days after receiving the request for reconsideration, either

- (a) advise the person who requested the reconsideration that the assessor confirms the assessment; or
- (b) where the assessor determines that assessable property should have been assessed differently, offer to the person who requested the reconsideration to modify the assessment.

(5) Where the person who requested the reconsideration agrees with the modification proposed by the assessor, the assessor must

- (a) amend the assessment roll as necessary to reflect the modified assessment;
- (b) give notice of the amended assessment to the tax administrator and to all other persons who received the Assessment Notice in respect of the assessable property; and
- (c) where a Notice of Appeal has been delivered in respect of the assessable property, advise the Assessment Review Board of the modification.

(6) Where the person who requested the reconsideration accepts an offer to modify an assessment, that person must not appeal the modified assessment and must withdraw any Notice of Appeal filed in respect of the assessable property.

PART IX

ASSESSMENT REVIEW BOARD

Council to Establish Assessment Review Board

21.(1) Council must, by resolution, establish an Assessment Review Board to

- (a) consider and determine all recommendations from the assessor under subsection 18(1); and
- (b) hear and determine assessment appeals under this Law.

(2) The Assessment Review Board must consist of not less than three (3) members, including at least

- (a) one (1) member who is a member of the law society of the Province; and
- (b) one (1) member who has experience in assessment appeals in the Province.

(3) Each member of the Assessment Review Board must hold office for a period of four (4) years unless the member resigns or is removed from office in accordance with this Law.

(4) If a member of the Assessment Review Board is absent, disqualified, unable or unwilling to act, Council may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

Remuneration and Reimbursement

22.(1) The First Nation must remunerate

- (a) the chair at the rates established from time to time for a part-time panel chair of the British Columbia Property Assessment Appeal Board,
- (b) a member who is not the chair but meets the requirements of paragraph 21(2)(a) or (b) at the rates established from time to time for a part-time vice chair of the British Columbia Property Assessment Appeal Board, and
- (c) any other member of the Assessment Review Board (or replacement member appointed to act), at the rates established from time to time for a part-time member of the British Columbia Property Assessment Appeal Board

for time spent on activities related to the Assessment Review Board.

(2) The First Nation must reimburse a member of the Assessment Review Board and a replacement member for reasonable travel and out of pocket expenses necessarily incurred in carrying out their duties.

Conflicts of Interest

23.(1) A person must not serve as a member of the Assessment Review Board if the person

- (a) has a personal or financial interest in the assessable property that is the subject of an appeal;
- (b) is the Chief of the First Nation or a member of Council;
- (c) is an employee of the First Nation; or
- (d) has financial dealings with the First Nation, which might reasonably give rise to a conflict of interest or impair that person's ability to deal fairly and impartially with an appeal, as required under the terms of this Law.

(2) For the purposes of paragraph (1)(a), membership in the First Nation does not in itself constitute a personal or financial interest in assessable property.

Appointment of Chair

24.(1) Council must, by resolution, appoint one of the members of the Assessment Review Board as chair.

(2) The chair must

- (a) supervise and direct the work of the Assessment Review Board;
- (b) undertake administrative duties as necessary to oversee and implement the work of the Assessment Review Board;
- (c) determine procedures to be followed at hearings consistent with this Law;
- (d) administer an oath or solemn affirmation to a person or witness before his or her evidence is taken; and

(e) preside at hearings of the Assessment Review Board.

(3) If the chair is absent or incapacitated, Council must designate a member of the Assessment Review Board as the acting chair for the period that the chair is absent or incapacitated.

Duties of Tax Administrator

25.(1) The tax administrator must

(a) have the custody and care of all records, documents, orders and decisions made by or pertaining to the Assessment Review Board; and

(b) fulfill such other duties as directed by the chair and the Assessment Review Board.

Removal of Member

26. Council may terminate the appointment of a member of the Assessment Review Board for cause, including where a member

(a) is convicted of an indictable offence under the *Criminal Code*, R.S.C. 1985, c.C-46;

(b) has unexcused absences from three (3) consecutive hearings of the Assessment Review Board; or

(c) fails to perform any of his or her duties under this Law in good faith and in accordance with the terms of this Law.

Duty of Member

27. In performing their duties under this Law, the members of the Assessment Review Board must act faithfully, honestly and impartially and to the best of their skill and ability, and must not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

PART X

APPEAL TO ASSESSMENT REVIEW BOARD

Appeals and Assessor Recommendations

28. The Assessment Review Board

(a) must consider and determine assessor recommendations made under subsection 18(1) for changes to the assessment roll; and

(b) must hear and determine appeals made under this Part.

Notice of Appeal

29.(1) Any person, including without limitation the First Nation and the assessor, may appeal an assessment or a reconsideration of an assessment of assessable property to the Assessment Review Board by delivering

- (a) a completed Notice of Appeal,
- (b) a copy of the Assessment Notice, and
- (c) an administration fee of thirty dollars (\$30)

to the assessor within sixty (60) days after the date on which the Assessment Notice was mailed or e-mailed to the persons named on the assessment roll in respect of the assessable property.

- (2) The address for delivery of a Notice of Appeal to the assessor is
#100-4545 Lazelle Avenue
Terrace, BC V8G 4E1
- (3) The grounds for an appeal may be in respect of one or more of the following:
 - (a) the assessed value of the property;
 - (b) the assessment classification of the property;
 - (c) the applicability of an exemption to the property; and
 - (d) any alleged error or omission in an assessment or Assessment Notice.
- (4) Where an appeal is commenced with respect to a supplementary assessment, the appeal must be confined to the supplementary assessment.

Agents and Solicitors

30. Where a complainant is represented in an appeal through a solicitor or agent, all notices and correspondence required to be given to the complainant are properly given if delivered to the solicitor or agent at the address set out in the Notice of Appeal.

Scheduling of Hearing

31.(1) On delivery of a Notice of Appeal to the assessor, or on receipt of a recommendation from the assessor under subsection 18(1), the chair must, in consultation with the assessor, schedule a hearing of the appeal or the assessor recommendation.

(2) The chair must, at least thirty (30) days before the hearing, deliver a Notice of Hearing setting out the date, time and place of the hearing, to the parties and to each person named on the assessment roll in respect of the assessable property.

(3) Notwithstanding subsection (2), the chair is not required to deliver a Notice of Hearing to a holder of a property affected by an assessor recommendation under subsection 18(1) where the recommendation

- (a) results in a decrease in the assessed value of the property;
- (b) does not change the classification of the property; and
- (c) does not result in the removal of an exemption.

Parties

32. The parties in a hearing, except as provided in subsection 31(3), are

- (a) the complainant;
- (b) the holder of the assessable property, if not the complainant;
- (c) the assessor; and
- (d) any person who the Assessment Review Board determines may be affected by the appeal or assessor recommendation, upon request by that person.

Delivery of Documentation

33. The assessor must, without delay, deliver a copy of any document submitted by a party in relation to a hearing to all other parties.

Timing for Hearing

34. Subject to section 47, the Assessment Review Board must commence a hearing within ninety (90) days after delivery of the Notice of Appeal to the assessor or receipt of an assessor recommendation under subsection 18(1), unless all parties consent to a delay.

Daily Schedule

35.(1) The chair must

- (a) create a daily schedule for the hearings of the Assessment Review Board; and
- (b) post the daily schedule at the place where the Assessment Review Board is to meet.

(2) The Assessment Review Board must proceed to deal with appeals and assessor recommendations in accordance with the daily schedule, unless the Assessment Review Board considers a change in the schedule necessary and desirable in the circumstances.

Conduct of Hearing

36.(1) The Assessment Review Board must give all parties a reasonable opportunity to be heard at a hearing.

(2) A party may be represented by counsel or an agent and may make submissions as to facts, law and jurisdiction.

(3) The Assessment Review Board may conduct a hearing whether the complainant is present or not, provided the complainant was given notice of the hearing in accordance with this Law.

(4) The burden of proof in an appeal is on the person bringing the appeal.

(5) In an oral hearing, a party may call and examine witnesses, present evidence and submissions and conduct cross-examination of witnesses as reasonably

required by the Assessment Review Board for a full and fair disclosure of all matters relevant to the issues in the appeal.

(6) The Assessment Review Board may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.

(7) The Assessment Review Board may question any witness who gives oral evidence at a hearing.

(8) The Assessment Review Board may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

(9) The Assessment Review Board may conduct its proceedings by any combination of written, electronic and oral hearings.

(10) An oral hearing must be open to the public unless the Assessment Review Board, on application by a party, determines that the hearing should be held *in camera*.

Maintaining Order at Hearings

37.(1) The Assessment Review Board may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.

(2) Without limiting subsection (1), the Assessment Review Board may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Assessment Review Board orders otherwise.

Summary Dismissal

38.(1) At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the following apply:

- (a) the appeal is not within the jurisdiction of the Assessment Review Board;
- (b) the appeal was not filed within the applicable time limit; or
- (c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

(2) Before dismissing all or part of an appeal under subsection (1), the Assessment Review Board must give the complainant an opportunity to make submissions to the Assessment Review Board.

(3) The Assessment Review Board must give written reasons for any dismissal made under subsection (1) to all parties.

Quorum

39.(1) A majority of the members of the Assessment Review Board constitutes a quorum, provided that there shall not be less than three (3) members present at any time.

(2) Where a quorum of the members of an Assessment Review Board is not present at the time at which a hearing is to be held, the hearing must be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

Decisions

40. A decision of the majority of the members is a decision of the Assessment Review Board and, in the case of a tie, the decision of the chair governs.

Combining Hearings

41. The Assessment Review Board may conduct a single hearing of two (2) or more appeals or assessor recommendations related to the same assessment if the matters in each hearing are addressing the same assessable property or substantially the same issues.

Power to Determine Procedures

42. Subject to this Law, the Assessment Review Board has the power to control its own processes and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

Orders to Attend/Provide Documents

43.(1) At any time before or during a hearing, but before its decision, the Assessment Review Board may make an order requiring a person to

- (a) attend a hearing to give evidence, or
- (b) produce a document or other thing in the person's possession or control as specified by the Assessment Review Board,

by issuing an Order to Attend/Provide Documents and serving it on the person at least two (2) days before the hearing.

(2) Where an order is made under paragraph (1)(a), the Assessment Review Board must pay to the person a twenty dollar (\$20) witness fee plus reasonable travel expenses to attend and give evidence before the Assessment Review Board.

(3) A party may request that the Assessment Review Board make an order under subsection (1) to a person specified by the party.

- (4) Where a party makes a request under subsection (3),
 - (a) the chair must sign and issue an Order to Attend/Provide Documents and the party must serve it on the witness at least two (2) days before the hearing; and

(b) a party requesting the attendance of a witness must pay a twenty dollar (\$20) witness fee plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

(5) The Assessment Review Board may apply to a court of competent jurisdiction for an order directing a person to comply with an order under this section.

Adjournments

44. The Assessment Review Board may

(a) hear all appeals or assessor recommendations on the same day or may adjourn from time to time until all matters have been heard and determined; and

(b) at any time during a hearing, adjourn the hearing.

Costs

45. The Assessment Review Board may make orders

(a) requiring a party to pay all or part of the costs of another party in respect of the appeal, or

(b) requiring a party to pay all or part of the costs of the Assessment Review Board in respect of the appeal,

where the Assessment Review Board considers the conduct of a party has been improper, vexatious, frivolous or abusive.

Reference on Question of Law

46.(1) At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer a question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

(2) The stated case must be in writing and filed with the court registry and must include a statement of the facts and all evidence material to the stated case.

(3) The Assessment Review Board must

(a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given; and

(b) decide the appeal in accordance with the court's opinion.

Matters before the Courts

47. If a proceeding with respect to liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction

(a) before the hearing is to commence, the hearing must be deferred until the matter is decided by the court;

- (b) during the hearing, the hearing must be adjourned until the matter is decided by the court; or
- (c) after the hearing has concluded but before a decision on the appeal is given, the decision must be deferred until the matter is decided by the court.

Withdrawal of Appeal

48.(1) A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the Assessment Review Board.

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the Assessment Review Board must dismiss the matter set for its consideration.

Delivery of Decisions

49.(1) The Assessment Review Board must, at the earliest opportunity after the completion of a hearing, deliver a written decision on the appeal or assessor recommendation to all parties.

(2) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of thirty dollars (\$30).

(3) The tax administrator may obscure or omit personal information (other than name and address) and financial business information from decisions provided under subsection (2), provided that assessment and property tax information must not be obscured or omitted.

Delivery of Documents under this Part

50.(1) Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or e-mail.

(2) Personal delivery of a document is made

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

(b) in the case of a first nation, by leaving the document with the person apparently in charge, at the time of delivery, of the administrative office of the first nation; and

(c) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the head office or a branch office of the corporation, or with an officer or director of the corporation.

(3) Subject to subsection (4), a document must be considered to have been delivered

(a) if delivered personally, at the time that personal delivery is made;

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

(c) if sent by fax, at the time indicated on the confirmation of transmission; or

(d) if sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 17:00 local time on a business day must be considered to have been delivered at 09:00 on the next business day.

Appeals

51.(1) An appeal lies from the Assessment Review Board to a court of competent jurisdiction on a question of law.

(2) An appeal under subsection (1) must be commenced within twenty-one (21) days of the delivery of the Assessment Review Board's decision under subsection 49(1).

PART XI

GENERAL PROVISIONS

Disclosure of Information

52.(1) The tax administrator, the assessor, a member of the Assessment Review Board, or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

- (a) in the course of administering this Law or performing functions under it;
- (b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or
- (c) in accordance with subsection (2).

(2) The assessor may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

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

Disclosure for Research Purposes

53. Notwithstanding section 52, Council may disclose information and records to a third party for research purposes, including statistical research, provided

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

Validity

54. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under this 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, Assessment Notice, or any notice given under this Law; or
- (c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Notices

55.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

- (a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll;
- (b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or
- (c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll.

(2) Except where otherwise provided in this Law

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

Interpretation

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

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

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

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

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

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Repeal

57. The *Moricetown First Nation Property Assessment and Taxation By-law No. 2001-02*, as amended, is hereby repealed in its entirety.

Force and Effect

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

THIS LAW IS HEREBY DULY ENACTED by Council on the [8th] day of June, 2009, at Smithers, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

[Ron Mitchell]

Chief Ron A. Mitchell

[Sandra George]

Councillor Sandra George

[Delvin Joseph]

Councillor Delvin Joseph

[Lillian Lewis]

Councillor Lillian Lewis

[Desmond McKinnon]

Councillor Desmond McKinnon

[Duanne Mitchell]

Councillor Duanne Mitchell

[Floyd Naziel]

Councillor Floyd Naziel

[Helen Nikal]

Councillor Helen Nikal

[Juanita Nikal]

Councillor Juanita Nikal

[Andrew Tom]

Councillor Andrew Tom

[Warner William]

Councillor Warner William

SCHEDELE I
PROPERTY CLASSES

- Class 1 - Residential
- Class 2 - Utilities
- Class 4 - Major Industry
- Class 5 - Light Industry
- Class 6 - Business and Other
- Class 7 - Forest Land
- Class 8 - Recreational Property/Non-Profit Organization
- Class 9 - Farm

SCHEDULE II

(Subsection 8(1))

**REQUEST FOR INFORMATION BY ASSESSOR
FOR THE MORICETOWN INDIAN BAND**

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

PURSUANT to section 8(1) of the *Moricetown Indian Band Property Assessment Law, 2009*, I request that you provide to me, in writing, no later than _____ [Note: must be a date that is at least twenty-one (21) days from the date of delivery of the request], the following information relating to the above-noted interest in land:

- (1)
- (2)
- (3)

If you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of the information available to the assessor.

Assessor for the Moricetown Indian Band

Dated: _____, 20____.

SCHEDEULE III

(Subsection 9(2))

NOTICE OF ASSESSMENT INSPECTION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "assessable property")

DATE: _____

TAKE NOTICE that, pursuant to section 9 of the *Moricetown Indian Band Property Assessment Law, 2009*, the assessor for the Moricetown Indian Band proposes to conduct an inspection of the above-referenced assessable property on _____, 20____ at _____ A.M./P.M.

If the above date and time is not acceptable, please contact the assessor on or before _____ [date], at _____ [contact number], to make arrangements for an alternate time and date.

If the assessable property is occupied by a person other than you, you must make arrangements with the occupant to provide access to the assessor.

AND TAKE NOTICE that if, on attending at the assessable property, no occupant eighteen (18) years of age or older is present or permission to inspect the assessable property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

Assessor for the Moricetown Indian Band

Dated: _____, 20____.

SCHEDULE IV

(Subsection 14(4))

**DECLARATION OF PURPOSE FOR THE USE OF
ASSESSMENT INFORMATION**

I, _____ [name], of _____ [address],
_____ [city], _____ [province], _____ [postal code], declare
and certify that I will not use the assessment roll or information contained in the
assessment roll to obtain names, addresses or telephone numbers for solicitation
purposes, whether the solicitations are made by telephone, mail or any other means,
or to harass an individual.

I further declare and certify that any assessment information I receive will be used
for the following purpose(s):

- (1) a complaint or appeal under the *Morice town Indian Band Property Assessment Law, 2009*;
- (2) a review of an assessment to determine whether to seek a reconsideration or appeal of the assessment; or
- (3) other: _____

Signed: _____
[please print name]

Dated: _____, 20____.

SCHEDULE V

(Subsection 17(1))

ASSESSMENT NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that the assessment roll has been certified by the assessor for the Morice town Indian Band and delivered to the First Nation Council.

The following person(s) is/are the holders of the interest in land: [Name(s) & addresses]

The interest in land is classified as:

The assessed value by classification of the interest in land is:

TOTAL ASSESSED VALUE: _____

TOTAL ASSESSED VALUE LIABLE TO TAXATION: _____

AND TAKE NOTICE that you may, within thirty (30) days of the date of mailing of this notice, request a reconsideration of this assessment by delivering a written request for reconsideration in the form specified in the *Morice town Indian Band Property Assessment Law, 2009*. Within fourteen (14) days of receipt by the assessor of your request for reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the property should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within sixty (60) days of the date of mailing of this notice, appeal this assessment to the Assessment Review Board. The Notice of Appeal must be in writing in the form specified in the *Morice town Indian Band Property Assessment Law, 2009*.

Assessor for the Morice town Indian Band

Dated: _____, 20____.

SCHEDULE VI

(Subsection 20(3))

REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the Moricetown Indian Band
#100-4545 Lazelle Avenue
Terrace, BC V8G 4E1

PURSUANT to the provisions of the *Moricetown Indian Band Property Assessment Law, 2009*, I hereby request a reconsideration of the assessment of the following interest in land:

[description of the interest in land as described in the Assessment Notice]

I am: a holder of the interest in land

named on the assessment roll in respect of this interest in land

This request for a reconsideration of the assessment is based on the following reasons:

(1)

(2)

(3)

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

Address and telephone number at which applicant can be contacted:

Name of Applicant (please print)

Signature of Applicant

Dated: _____, 20____.

SCHEDELE VII

(Subsection 29(1))

NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD

TO: Assessor for the Moricetown Indian Band
#100-4545 Lazelle Avenue
Terrace, BC V8G 4E1

PURSUANT to the provisions of the *Moricetown Indian Band Property Assessment Law, 2009*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

[description of the assessable property, including assessment roll number, as described in the Assessment Notice]

The grounds for the appeal are:

- (1)
- (2)
- (3)

(describe the grounds for the appeal in as much detail as possible)

Complainant's mailing address to which all notices in respect of this appeal are to be sent:

Name and address of any representative acting on complainant's behalf in respect of this appeal:

The required fee of thirty dollars (\$30) is enclosed with this Notice of Appeal.

Name of Complainant (please print)

Signature of Complainant (or
representative)

Dated: _____, 20____.

NOTE: A copy of the Assessment Notice must be enclosed with this Notice of Appeal.

SCHEDULE VIII

(Subsection 48(1))

NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for the Moricetown Indian Band

[address]

PURSUANT to the provisions of the *Moricetown Indian Band Property Assessment Law, 2009* I hereby withdraw my appeal of the assessment of the following interest in land:

Description of interest in land:

Date of Notice of Appeal:

Name of Complainant (please print)

Signature of Complainant (or
representative)

Dated: _____, 20____.

SCHEDEULE IX

(Subsection 31(2))

NOTICE OF HEARING

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

Complainant in respect of this appeal: _____

TAKE NOTICE that the Assessment Review Board will hear an appeal/assessor recommendation from the assessment/reconsideration of the assessment of the above-noted interest in land at:

Date: _____, 20____

Time: _____ (A.M./P.M.)

Location: _____ [address]

AND TAKE NOTICE that you should bring to the hearing [insert # copies] copies of all relevant documents in your possession respecting this appeal.

A copy of the Assessment Notice and the Notice of Appeal are enclosed with this notice, as well as copies of:

(all submissions and documents received in respect of the appeal will be forwarded to all parties)

Chair, Assessment Review Board

Dated: _____, 20____.

SCHEDULE X

(Subsection 43(1))

ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS

TO: _____

ADDRESS: _____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the Moricetown Indian Band in respect of the assessment of _____ [describe interest in land].

The Assessment Review Board believes that you may have information [OR documents] that may assist the Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to [indicate the applicable provisions below]:

1. Attend before the Assessment Review Board at a hearing at

Date: _____, 20____

Time: _____ (A.M./P.M.)

Location: _____ [address]

to give evidence concerning the assessment and to bring with you the following documents:

and any other documents in your possession that may relate to this assessment.

A twenty dollar (\$20) witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

2. Deliver the following documents [list documents] OR any documents in your possession that may relate to this assessment, to the Chair, Assessment Review Board, at _____ [address] on or before _____.

Please contact _____ at _____ if you have any questions or concerns respecting this Order.

Chair, Assessment Review Board

Dated: _____, 20____.

SCHEDELE XI

(Section 11 and subsection 12(2))

CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR

The assessor must certify the assessment roll in the following form:

I, _____, being the assessor for the Moricetown Indian Band, hereby certify that this is the Moricetown Indian Band [revised/supplementary] assessment roll for the year 20____ and that this assessment roll is complete and has been prepared and completed in accordance with all requirements of the *Moricetown Indian Band Property Assessment Law, 2009*.

(Signature of Assessor)

Dated _____, 20____ at _____, _____.
(City) (Province)

MORICETOWN INDIAN BAND
PROPERTY TAXATION LAW, 2009

[Effective August 7, 2009]

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SCHEMES

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IX	Notice of Sale of a Right to Assignment of Taxable Property
X	Notice of Discontinuance of Services

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting taxation

for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Moricetown Indian Band deems it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of the Moricetown Indian Band has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal and Statistical Management Act*;

NOW THEREFORE the Council of the Moricetown Indian Band duly enacts as follows:

PART I

CITATION

Citation

1. This Law may be cited as the *Moricetown Indian Band Property Taxation Law, 2009*.

PART II

DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations enacted under that Act;

“assessed value” has the meaning given to that term in the Assessment Law;

“Assessment Law” means the *Moricetown Indian Band Property Assessment Law, 2009*;

“Assessment Review Board” means the assessment review board established under the Assessment Law;

“assessment roll” has the meaning given to that term in the Assessment Law;

“assessor” means a person appointed to that position under the Assessment Law;

“Commission” means the First Nations Tax Commission established under the Act;

“Council” has the meaning given to that term in the Act;

“debtor” means a person liable for unpaid taxes imposed under this Law;

“expenditure law” means an expenditure law enacted under paragraph 5(1)(b) of the Act;

“First Nation” means the Moricetown Indian Band, being a band named in the schedule to the Act;

“FMB” means the First Nations Financial Management Board established under the Act;

“holder” means a person in possession of an interest in land or a person who, for the time being,

- (a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,
- (b) is in actual occupation of the interest in land,
- (c) has any right, title, estate or interest in the interest in land, or
- (d) is a trustee of the interest in land;

“*Home Owner Grant Act*” means the *Home Owner Grant Act*, R.S.B.C. 1996, c.194;

“improvement” means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

“*Indian Act*” means the *Indian Act*, R.S.C. 1985, c.I-5;

“interest in land” or “property” means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

“local revenue account” means the local revenue account referred to in section 13 of the Act;

“located” means a person who is in lawful possession of land in the reserve under subsections 20(1) and (2) of the *Indian Act*;

“manufactured home” has the meaning given to that term in the Assessment Law;

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

“Notice of Sale of a Right to Assignment of Taxable Property” means a notice containing the information set out in Schedule IX;

“Notice of Sale of Seized Personal Property” means a notice containing the information set out in Schedule VII;

“Notice of Seizure and Assignment of Taxable Property” means a notice containing the information set out in Schedule VIII;

“Notice of Seizure and Sale” means a notice containing the information set out in Schedule VI;

“person” includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

“property class” has the meaning given to that term in the Assessment Law;

“Province” means the province of British Columbia;

“registry” means any land registry in which interests in land are registered;

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

“resolution” means a motion passed and approved by a majority of Council present at a duly convened meeting;

“tax administrator” means a person appointed by Council under subsection 3(1) to administer this Law;

“Tax Arrears Certificate” means a certificate containing the information set out in Schedule V;

“Tax Certificate” means a certificate containing the information set out in Schedule IV;

“Tax Notice” means a notice containing the information set out in Schedule II;

“tax roll” means a list prepared pursuant to this Law of persons liable to pay tax on taxable property;

“taxable property” means an interest in land that is subject to taxation under this Law;

“taxation year” means the calendar year to which an assessment roll applies for the purposes of taxation;

“taxes” include

- all taxes imposed, levied, assessed or assessable under this Law, and all penalties, interest and costs added to taxes under this Law, and
- for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law; and

“taxpayer” means a person liable for taxes in respect of taxable property.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III

ADMINISTRATION

Tax Administrator

3.(1) Council must, by resolution, appoint a tax administrator to administer this Law on the terms and conditions set out in the resolution.

(2) The tax administrator must fulfill the responsibilities given to the tax administrator under this Law and the Assessment Law.

(3) The tax administrator may, with the consent of Council assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of the First Nation.

(4) The tax administrator's responsibilities include

(a) the collection of taxes and the enforcement of payment under this Law; and

(b) the day to day management of the First Nation's local revenue account.

Authorization of Financial Management Board

4. Notwithstanding any other provision of this Law, if the FMB gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the FMB to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

PART IV

LIABILITY FOR TAXATION

Application of Law

5. This Law applies to all interests in land.

Tax Liability

6.(1) Except as provided in Part V, all interests in land are subject to taxation under this Law.

(2) Taxes levied under this Law are a debt owed to the First Nation, recoverable by the First Nation in any manner provided for in this Law or in a court of competent jurisdiction.

(3) Where an interest in land is not subject to taxation, the liability for taxation of any other interest in the same property is not affected.

(4) Where a person alleges that he or she is not liable to pay taxes imposed under this Law, the person may seek a remedy from the Assessment Review Board, Council, or the Commission, or initiate proceedings in a court of competent jurisdiction.

(5) Taxes are due and payable under this Law notwithstanding a proceeding under subsection (4).

(6) Any person who shares the same interest in taxable property is jointly and severally liable to the First Nation for all taxes imposed on that taxable property under this Law during the taxation year and for all unpaid taxes imposed in a

previous taxation year, including, for clarity, interest, penalties and costs as provided in this Law.

Tax Refunds

7.(1) Where

- (a) the Assessment Review Board, Council, the Commission or a court of competent jurisdiction determines that a person is not liable for taxes under this Law, or
- (b) it is determined under this Law that a person was taxed in excess of the proper amount,

the tax administrator must refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to a refund of taxes, Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to the First Nation in respect of taxable property held by that person.

(3) Where a person is entitled to be refunded an amount of taxes paid under this Law, the tax administrator must pay the person interest as follows:

- (a) interest accrues from the date that the taxes were originally paid to the First Nation;
- (b) the interest rate during each successive three (3) month period beginning on April 1, July 1, October 1 and January 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to the First Nation on the 15th day of the month immediately preceding that three (3) month period;
- (c) interest will not be compounded; and
- (d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

PART V

EXEMPTIONS FROM TAXATION

Exemptions

8.(1) The following interests in land are exempt from taxation under this Law to the extent indicated:

- (a) subject to subsection (2), any interest in land held or occupied by a member of the First Nation;
- (b) subject to subsection (2), any interest in land held or occupied by the First Nation;
- (c) a building used for public school purposes or for a purpose ancillary to the operation of a public school, and the land on which the building stands;

- (d) a building used or occupied by a religious body and used for public worship, religious education or as a church hall, and the land on which the building stands;
- (e) a building used solely as a hospital, not operated for profit, and the land on which the building stands;
- (f) a building used as a university, technical institute or public college, not operated for profit, and the land on which the building stands;
- (g) an institutional building used to provide housing accommodation for the elderly or persons suffering from physical or mental disability, not operated for profit, and the land on which the building stands; and
- (h) that land of a cemetery actually used for burial purposes.

(2) The exemptions in paragraphs (1)(a) and (b) do not apply to interests in land that are held by the First Nation or a member of the First Nation, as the case may be, where that interest in land is actually occupied by someone other than the First Nation or a member of the First Nation.

(3) An exemption from taxation applies only to that portion of a building occupied or used for the purpose for which the exemption is granted, and a proportionate part of the land on which the building stands.

PART VI

GRANTS AND TAX ABATEMENT

Grants for Surrounding Land

9. Where a building is exempted from taxation under this Law, Council may provide to the holder a grant equivalent to the taxes payable on that area of land surrounding the building determined by Council to be reasonably necessary in connection with it.

Annual Grants

10.(1) Council may provide for a grant to a holder, equivalent to or less than the taxes payable on a property, where

- (a) the holder of the property is a charitable, philanthropic or other not-for-profit corporation; and

- (b) Council considers that the property is used for a purpose that is directly related to the purposes of the corporation.

(2) Council may provide for a grant to holders who would be entitled to a grant under the provisions of the *Home Owner Grant Act* if the holder's property was subject to taxation by a local government.

(3) A grant under subsection (2) must be in an amount equal to the amount to which a person would be entitled under the *Home Owner Grant Act* if the holder's property was subject to taxation by a local government.

(4) Council will in each taxation year determine all grants that will be given under this Part and will authorize those grants in an expenditure law.

PART VII

LEVY OF TAX

Tax Levy

11.(1) On or before May 28 in each taxation year, Council must adopt a law setting the rate of tax to be applied to each property class.

(2) A law setting the rate of tax may establish different tax rates for each property class.

(3) Taxes must be levied by applying the rate of tax against each one thousand dollars (\$1,000) of assessed value of the interest in land.

(4) Taxes levied under this Law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

(5) Notwithstanding subsection (3), Council may establish, in its annual law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land, provided that the minimum tax must not exceed one hundred dollars (\$100).

(6) A minimum tax established under the authority of subsection (5) may be established in respect of one or more property classes.

Tax Payments

12.(1) Taxes are due and payable on or before July 2 of the taxation year in which they are levied.

(2) Taxes must be paid at the Moricetown Band Office during normal business hours, by cheque, money order or by debit or credit card.

(3) Payment of taxes made by cheque or money order must be made payable to the Moricetown Indian Band.

PART VIII

TAX ROLL AND TAX NOTICE

Tax Roll

13.(1) On or before May 31 in each taxation year, the tax administrator must create a tax roll for that taxation year.

(2) The tax roll must be in paper or electronic form and must contain the following information:

- (a) a description of the property as it appears on the assessment roll;
- (b) the name and address of the holder entered on the assessment roll with respect to the property;

- (c) the name and address of every person entered on the assessment roll with respect to the property;
- (d) the assessed value by classification of the land and the improvements as it appears in the assessment roll, exclusive of exemptions, if any;
- (e) the amount of taxes levied on the property in the current taxation year under this Law; and
- (f) the amount of any unpaid taxes from previous taxation years.

(3) The tax administrator may use the certified assessment roll as the tax roll by adding the following information to the assessment roll:

- (a) the amount of taxes levied on the property in the current taxation year under this Law; and
- (b) the amount of any unpaid taxes from previous taxation years.

Annual Tax Notices

14.(1) On or before June 1 in each taxation year, the tax administrator must mail a Tax Notice to

- (a) each holder of taxable property under this Law, and
- (b) each person whose name appears on the tax roll in respect of the property,

to the address of the person as shown on the tax roll.

(2) The tax administrator must enter on the tax roll the date of mailing a Tax Notice.

(3) The mailing of the Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes.

(4) If a number of properties are assessed in the name of the same holder, any number of those properties may be included in one Tax Notice.

(5) Where the holder of a charge on taxable property gives notice to the assessor of the charge under the Assessment Law and the assessor enters the holder's name on the assessment roll, the tax administrator must mail a copy of all tax notices issued in respect of the property to the holder of the charge during the duration of the charge.

Amendments to Tax Roll and Tax Notices

15.(1) Where the assessment roll has been revised in accordance with the Assessment Law, or where a supplementary assessment roll is issued in accordance with the Assessment Law, the tax administrator must amend the tax roll or create a supplementary tax roll, as necessary, and mail an amended Tax Notice to every person affected by the amendment.

(2) The duties imposed on the tax administrator with respect to the tax roll and the provisions of this Law relating to tax rolls, so far as they are applicable, apply to supplementary tax rolls.

(3) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 7.

(4) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

Subdivision

16.(1) If a property is subdivided, by lease or other legal instrument, before June 1 in the taxation year, the tax administrator may

(a) apportion the taxes payable in that year among the properties created by the subdivision in the same proportions as taxes would have been payable in respect of the properties had the subdivision occurred on or before the assessment roll was certified under the Assessment Law; and

(b) on making an apportionment under paragraph (a), record the apportionment on the tax roll in the manner that the tax administrator considers necessary.

(2) Taxes apportioned to a property under subsection (1) are the taxes payable in respect of the property in the year for which they are apportioned.

(3) The assessor must provide the tax administrator with the assessed values necessary to calculate the proportions of taxes referred to in subsection (1).

Requests for Information

17.(1) The tax administrator may deliver a Request for Information containing the information set out in Schedule I, to a holder or a person who has disposed of property, and that person must provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The tax administrator is not bound by the information provided under subsection (1).

PART IX

PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

18. On receipt of a payment of taxes, the tax administrator must issue a receipt to the taxpayer and must enter the receipt number on the tax roll opposite the interest in land for which the taxes are paid.

Tax Certificate

19.(1) On receipt of a written request and payment of the fee set out in subsection (2), the tax administrator must issue a Tax Certificate showing whether taxes have been paid in respect of an interest in land, and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is twenty-five dollars (\$25) for each tax roll folio searched.

PART X
PENALTIES AND INTEREST**Penalty**

20. If all or part of the taxes remain unpaid after July 2 of the year in which they are levied, a penalty of ten percent (10%) of the portion that remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

Interest

21. If all or any portion of taxes remains unpaid after July 2 of the year levied, the unpaid portion accrues interest at fifteen percent (15%) per year, compounded annually.

Application of Payments

22. Payments for taxes must be credited by the tax administrator first, to taxes, including interest, from previous taxation years, second, to a penalty added in the current taxation year, and third, to unpaid taxes for the current taxation year.

PART XI
REVENUES AND EXPENDITURES**Revenues and Expenditures**

23.(1) All revenues raised under this Law must be placed into a local revenue account, separate from other moneys of the First Nation.

(2) Revenues raised include

(a) taxes, including, for clarity, interest, penalties and costs, as set out in this Law; and

(b) grants- or payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this Law must be made under the authority of an expenditure law.

Reserve Funds

24.(1) Reserve funds established by Council must

- (a) be established in an expenditure law; and
- (b) comply with this section.

(2) Except as provided in this section, money in a reserve fund must be deposited in a separate account and the money and interest earned on it must be used only for the purpose for which the reserve fund was established.

- (3) For capital purpose reserve funds, Council may

- (a) under an expenditure law, transfer moneys in a reserve fund to another reserve fund or account only where all projects for which the reserve fund was established have been completed; and

- (b) by resolution, borrow money from a reserve fund where not immediately required, on condition that the First Nation repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to the First Nation, no later than the time when the money is needed for the purposes of that reserve fund.

(4) For non-capital purpose reserve funds, transfers or borrowing of reserve funds must be authorized by Council in an expenditure law.

(5) Council must authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure law.

(6) Where moneys in a reserve fund are not immediately required, the tax administrator must invest those moneys in one or more of the following:

- (a) securities of Canada or of a province;
- (b) securities guaranteed for principal and interest by Canada or by a province;
- (c) securities of a municipal finance authority or the First Nations Finance Authority;
- (d) investments guaranteed by a bank, trust company or credit union; or
- (e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

PART XII

COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

25.(1) The liability referred to in subsection 6(2) is a debt recoverable by the First Nation in a court of competent jurisdiction and may be recovered by any other method authorized in this Law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

(3) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this Law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

(4) Before commencing enforcement proceedings under Parts XIII, XIV and XV, the tax administrator must request authorization from Council by resolution.

Tax Arrears Certificate

26.(1) Before taking any enforcement measures or commencing any enforcement proceedings under Parts XIII, XIV and XV and subject to subsection (2), the tax administrator must issue a Tax Arrears Certificate and deliver it to every person named on the tax roll in respect of that property.

(2) A Tax Arrears Certificate must not be issued for at least six (6) months after the day on which the taxes became due.

Creation of Lien

27.(1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The tax administrator must maintain a list of all liens created under this Law.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

(4) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the tax administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator must register a discharge of the lien without delay.

(6) Discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

Delivery of Documents in Enforcement Proceedings

28.(1) This section applies to this Part and Parts XIII, XIV and XV.

(2) Delivery of a document may be made personally or by sending it by registered mail.

- (3) Personal delivery of a document is made
 - (a) in the case of an individual, by leaving the document with that individual or with an individual at least eighteen (18) years of age residing at that individual's place of residence;
 - (b) in the case of a first nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the first nation, or with the first nation's legal counsel; and
 - (c) in the case of a corporation, by leaving the document with the individual apparently in charge, at the time of delivery, of the head office or one of its branch offices, or with an officer or director of the corporation or the corporation's legal counsel.
- (4) A document is considered to have been delivered
 - (a) if delivered personally, on the day that personal delivery is made; and
 - (b) if sent by registered mail, on the fifth day after it is mailed.
- (5) Copies of notices must be delivered
 - (a) where the notice is in respect of taxable property, to all persons named on the tax roll in respect of that taxable property; and
 - (b) where the notice is in respect of personal property, to all holders of security interests in the personal property registered under the laws of the Province.

PART XIII

SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and Sale of Personal Property

29.(1) Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this Law.

(3) The costs payable by the debtor under this section are set out in Schedule III.

Notice of Seizure and Sale

30.(1) Before proceeding under subsection 29(1), the tax administrator must deliver to the debtor a Notice of Seizure and Sale.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale, the tax administrator may request a sheriff, bailiff or

by-law enforcement officer to seize any personal property described in the Notice of Seizure and Sale that is in the possession of the debtor and is located on the reserve.

(3) The person who seizes personal property must deliver to the debtor a receipt for the personal property seized.

Notice of Sale of Seized Personal Property

31.(1) The tax administrator must publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property must not occur until at least sixty (60) days after the personal property was seized.

Conduct of Sale

32.(1) A sale of personal property must be conducted by public auction.

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

(3) The tax administrator must conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice must be published in the manner set out in subsection 31(1).

(4) If at any time before the seized property is sold a challenge to the seizure is made to a court of competent jurisdiction, the sale must be postponed until after the court rules on the challenge.

Registered Security Interests

33. The application of this Part to the seizure and sale of personal property subject to a registered security interest is subject to any laws of the Province regarding the seizure and sale of such property.

Proceeds of Sale

34.(1) The proceeds from the sale of seized personal property must be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province, and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

PART XIV

SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Seizure and Assignment of Taxable Property

35.(1) Where taxes remain unpaid more than nine (9) months after a Tax Arrears Certificate is issued, the tax administrator may levy the amount of unpaid taxes by way of the seizure and assignment of the taxable property.

(2) Before proceeding under subsection (1), the tax administrator must serve a Notice of Seizure and Assignment of Taxable Property on the debtor and deliver a copy to any locatee with an interest in the taxable property.

(3) Not less than six (6) months after a Notice of Seizure and Assignment of Taxable Property is delivered to the debtor, the tax administrator may sell the right to an assignment of the taxable property by public tender or auction.

(4) Council must, by resolution, prescribe the method of public tender or auction, including the conditions that are attached to the acceptance of an offer.

Upset Price

36.(1) The tax administrator must set an upset price for the sale of the right to an assignment of the taxable property that is not less than the total amount of the taxes payable on the taxable property, calculated to the end of the redemption period set out in subsection 40(1), plus five percent (5%) of that total.

(2) The upset price is the lowest price for which the taxable property may be sold.

Notice of Sale of a Right to Assignment of Taxable Property

37.(1) A Notice of Sale of a Right to Assignment of Taxable Property must be

(a) published in the local newspaper with the largest circulation at least once in each of the four (4) weeks preceding the date of the public tender or auction; and

(b) posted in a prominent place on the reserve not less than ten (10) days before the date of the public tender or auction.

(2) The tax administrator must conduct a public auction or tender at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn the public tender or auction, in which case a further notice must be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, the First Nation is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

Notice to Minister

38. The tax administrator must, without delay, notify the Minister of Indian and Northern Affairs in writing of the sale of a right to an assignment of taxable property made under this Law.

Subsisting Rights

39. When taxable property is sold by public tender or auction, all rights in it held by the holder of the taxable property or a holder of a charge immediately cease to exist, except as follows:

- (a) the taxable property is subject to redemption as provided in subsection 40(1);
- (b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to
 - (i) impeachment for waste, and
 - (ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;
- (c) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and
- (d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

Redemption Period

40.(1) At any time within three (3) months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%).

- (2) On redemption of the taxable property under subsection (1),
 - (a) if the right to an assignment was sold to a bidder, the First Nation must, without delay, repay to that bidder the amount of the bid; and
 - (b) the tax administrator must notify the Minister of Indian and Northern Affairs in writing of the redemption.
- (3) No assignment of taxable property must be made until the end of the redemption period provided for in subsection (1).

(4) Subject to a redemption under subsection (2), at the end of the redemption period, the First Nation must assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 37(3).

Assignment of Taxable Property

41.(1) Taxable property must not be assigned to any person or entity who would not have been entitled under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, to obtain the interest or right constituting the taxable property.

(2) The tax administrator must register an assignment of any taxable property assigned in accordance with this Law in every registry in which the taxable property is registered at the time of the assignment.

- (3) An assignment under subsection 40(4) operates
 - (a) as a transfer of the taxable property to the bidder from the debtor, without an attestation or proof of execution; and
 - (b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered under subsection (2), except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.
- (4) Upon assignment under subsection 40(4), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

42.(1) At the end of the redemption period, the proceeds from the sale of a right to assignment of taxable property must be paid

- (a) first, to the First Nation, and
- (b) second, to any other holders of registered interests in the property in order of their priority at law,

and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

Resale by First Nation

43.(1) If the right to assignment of taxable property is purchased by the First Nation under subsection 37(3), the tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.

(2) A sale under subsection (1) does not affect the period for or the right of redemption by the debtor as provided in this Law.

PART XV

DISCONTINUANCE OF SERVICES

Discontinuance of Services

44.(1) Subject to this section, the First Nation may discontinue any service it provides to the taxable property of a debtor if

- (a) revenues from this Law or any property taxation law enacted by the First Nation are used to provide that service to taxpayers; and

- (b) taxes remain unpaid by a debtor more than thirty (30) days after a Tax Arrears Certificate was delivered to the debtor.
- (2) At least thirty (30) days before discontinuing any service, the tax administrator must deliver to the debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services.
- (3) The First Nation must not discontinue
 - (a) fire protection or police services to the taxable property of a debtor;
 - (b) water or garbage collection services to taxable property that is a residential dwelling; or
 - (c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

PART XVI

GENERAL PROVISIONS

Disclosure of Information

- 45.**(1) The tax administrator or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except
 - (a) in the course of administering this Law or performing functions under it;
 - (b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or
 - (c) in accordance with subsection (2).
- (2) The tax administrator may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.
- (3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

- 46.** Notwithstanding section 45, Council may disclose information and records to a third party for research purposes, including statistical research, provided
 - (a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or
 - (b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

47. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay tax or any other amount under this 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 a tax roll, Tax Notice, or any notice given under this Law; or
- (c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Limitation on Proceedings

48.(1) No person may commence an action or proceeding for the return of money paid to the First Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the making of the payment.

(2) If a person fails to start an action or proceeding within the time limit described in this section, then money paid to the First Nation must be deemed to have been voluntarily paid.

Notices

49.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

- (a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll;
- (b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or
- (c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll.

(2) Except where otherwise provided in this Law,

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

Interpretation

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

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

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

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

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

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Repeal

51. The *Moricetown First Nation Property Assessment and Taxation By-law No. 2001-02*, as amended, is hereby repealed in its entirety.

Force and Effect

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 8th day of June, 2009, at Smithers, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

[Ron Mitchell]

Chief Ron A. Mitchell

[Sandra George]

Councillor Sandra George

[Delvin Joseph]

Councillor Delvin Joseph

[Lillian Lewis]

Councillor Lillian Lewis

[Desmond McKinnon]

Councillor Desmond McKinnon

[Duanne Mitchell]

Councillor Duanne Mitchell

[Floyd Naziel]

Councillor Floyd Naziel

[Helen Nikal]

Councillor Helen Nikal

[Juanita Nikal]

Councillor Juanita Nikal

[Andrew Tom]

Councillor Andrew Tom

[Warner William]

Councillor Warner William

SCHEDULE I
(Subsection 17(1))

**REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR THE MORICETOWN INDIAN BAND**

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

PURSUANT to section 17(1) of the *Morice town Indian Band Property Taxation Law, 2009*, I request that you provide to me, in writing, no later than _____
[Note: must be a date that is at least fourteen (14) days from the date of request],
the following information relating to the above-noted interest in land:

- (1)
- (2)
- (3)

Tax Administrator for the Morice town Indian Band

Dated: _____, 20____.

SCHEDULE II
(Subsection 14(1))

TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

PURSUANT to the provisions of the *MoriceTown Indian Band Property Taxation Law, 2009*, taxes in the amount of _____ dollars (\$_____) are hereby levied with respect to the above-noted interest in land.

All taxes are due and payable on or before July 2, 20__. Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made at the MoriceTown Band Office, located at Suite 3 - 205 Beaver Road, Smithers, BC V0J 2N1 during normal business hours. Payment must be by cheque, money order, or debit or credit card.

Taxes that are not paid by July 2, 20__ shall incur penalties and interest in accordance with the *MoriceTown Indian Band Property Taxation Law, 2009*.

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

Assessed value: \$ _____

Taxes (current year): \$ _____

Unpaid taxes (previous years) \$ _____

Penalties: \$ _____

Interest: \$ _____

Total Payable \$ _____¹

Tax Administrator for the MoriceTown Indian Band

_____ Date

¹ [Note to First Nation: Can include other taxes owing under other property taxation laws.]

SCHEDULE III

(Subsection 29(3))

**COSTS PAYABLE BY DEBTOR ARISING FROM
SEIZURE AND SALE OF PERSONAL PROPERTY**

For costs arising from the seizure and sale of personal property:

1. For preparation of a notice	\$ 30
2. For service of notice on each person or place	\$ 100
3. For advertising in newspaper	\$ 350
4. For time spent in conducting a seizure and sale of personal property	\$ 50 per hour
5. Actual cost of seizure and storage will be charged based on receipts.	

SCHEDULE IV

(Subsection 19(1))

TAX CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Morictown Indian Band Property Taxation Law, 2009*, I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land have been paid as of the date of this certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of _____ dollars (\$_____) are due and owing on the above-referenced interest in land as of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

Tax Administrator for the Morictown Indian Band

Dated: _____, 20____.

SCHEDULE V

(Subsection 26(1))

TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Moricetown Indian Band Property Taxation Law, 2009*, I hereby certify as follows:

That taxes, interest and penalties are unpaid in respect of the above-referenced interest in land, as follows:

Taxes: \$_____

Penalties: \$_____

Interest: \$_____

Total unpaid tax debt: \$_____

The total unpaid tax debt is due and payable immediately.

If the total unpaid tax debt is paid on or before _____, no further penalties and interest will be assessed on this amount.

If all or any portion of the tax debt is not paid on or before _____, a further penalty of _____ dollars (\$_____) will be assessed on that date.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of fifteen percent (15%) per year, compounded annually.

Payments must be made at the Moricetown Band Office, located at Suite 3 - 205 Beaver Road, Smithers, BC V0J 2N1 during normal business hours. Payment must be by cheque, money order, or debit or credit card.

The following persons are jointly and severally liable for the total unpaid tax debt:

Tax Administrator for the Moricetown Indian Band

Dated: _____, 20____.

SCHEDEULE VI

(Subsection 30(1))

NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars (\$_____) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to Part IV of the *Moricetown Indian Band Property Taxation Law, 2009*, seizing the personal property described as follows:

[general description of the personal property to be seized]

2. The tax administrator may retain a sheriff, bailiff or by-law enforcement officer to seize the property and the seized property will be held in the possession of the tax administrator, at your cost, such cost being added to the amount of the unpaid taxes.

3. If the unpaid taxes, penalties, interest and costs of seizure are not paid in full within sixty (60) days following the seizure of the property, the tax administrator may

(a) publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper with the largest circulation; and

(b) at any time after the second publication of the notice, sell the seized property by public auction.

AND TAKE NOTICE that the tax administrator will conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice will be published.

Tax Administrator for the Moricetown Indian Band

Date

SCHEDULE VII

(Subsection 31(1))

NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to the Moricetown Indian Band will take place on _____, 20____ at _____ o'clock at _____ [location].

The following personal property, seized pursuant to Part XIII of the *Moricetown Indian Band Property Taxation Law, 2009*, will be sold at the public auction:

[general description of the goods]

The proceeds of sale of the seized property shall be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province of British Columbia and any remaining proceeds shall be paid to the debtor.

Tax Administrator for the Moricetown Indian Band

Dated: _____, 20____.

SCHEDULE VIII

(Subsection 35(2))

**NOTICE OF SEIZURE AND ASSIGNMENT OF
TAXABLE PROPERTY**TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars (\$_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to Part XIV of the *Morice town Indian Band Property Taxation Law, 2009*, seizing and selling a right to an assignment of the taxable property by public tender [auction] as follows:

1. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Morice town Indian Band, a copy of which may be obtained from the tax administrator.
2. The tax administrator will
 - (a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the local newspaper with the largest circulation at least once in each of the four (4) weeks preceding the date of the sale; and
 - (b) post the Notice of Sale of a Right to Assignment of Taxable Property in a prominent place on the reserve not less than ten (10) days preceding the date of the sale.
3. The Notice of Sale of a Right to Assignment of Taxable Property will set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.
4. The upset price will be not less than the total amount of the taxes, interest and penalties payable, calculated to the end of the redemption period, plus five percent (5%) of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.

5. The tax administrator will conduct the public tender [auction] at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn in which case a further notice will be published.
6. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.
7. The debtor may redeem the right to an assignment of the taxable property after the sale by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (hereinafter referred to as the “redemption period”). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.
8. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.
9. Council of the Moricetown Indian Band will, without delay, notify the Minister of Indian and Northern Affairs in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to an assignment of the taxable property.
10. The tax administrator will register the assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.
11. An assignment of the taxable property operates
 - (a) as a transfer to the bidder or the First Nation, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and
 - (b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.
12. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the

debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

13. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Morice town Indian Band Property Taxation Law, 2009*.

Tax Administrator for the Morice town Indian Band

Dated: _____, 20____.

SCHEDEULE IX

(Subsection 37(1))

**NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF
TAXABLE PROPERTY**TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on _____, 20____.

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of _____ dollars (\$_____), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender [auction] for unpaid taxes, penalties and interest owed to the Moricetown Indian Band.

The public tender [auction] will take place on:

_____, 20____ at _____ o'clock at
_____ [location].

The tax administrator will conduct the public tender [auction] at the above time and place unless it is necessary to adjourn in which case a further notice will be published.

AND TAKE NOTICE that:

1. The upset price for the taxable property is: _____ dollars (\$______). The upset price is the lowest price for which the taxable property will be sold.
2. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Moricetown Indian Band as set out in this notice.
3. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.
4. The debtor may redeem the right to an assignment of the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction]

in respect of the taxable property (referred to as the “redemption period”). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

5. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, of obtaining the interest or right constituting the taxable property.

6. Council of the Moricetown Indian Band will, without delay, notify the Minister of Indian and Northern Affairs in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to assignment of the taxable property.

7. The tax administrator will register an assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

8. An assignment of the taxable property operates

(a) as a transfer to the bidder from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

9. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

10. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Moricetown Indian Band Property Taxation Law, 2009*.

Tax Administrator for the Moricetown Indian Band

Dated: _____, 20____.

SCHEDULE X
(Subsection 44(2))

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars (\$_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the *Morice town Indian Band Property Taxation Law, 2009*.

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

[list services to be discontinued]

Tax Administrator for the Morice town Indian Band

Dated: _____, 20____.

NESKONLITH INDIAN BAND
ANNUAL EXPENDITURE LAW, 2009

[Effective September 4, 2009]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the Neskonlith Indian Band has enacted the *Neskonlith Indian Band Property Assessment By-law*, dated September 30, 1992 and the *Neskonlith Indian Band Property Taxation By-law*, dated September 30, 1992, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; and]

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

NOW THEREFORE the Council of the Neskonlith Indian Band duly enacts as follows:

1. This Law may be cited as the *Neskonlith Indian Band Annual Expenditure Law, 2009*.

2. In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

“annual budget” means the budget, attached as a Schedule to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment Law” means the *Neskonlith Indian Band Property Assessment By-law*, dated September 30, 1992;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Neskonlith Indian Band, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Neskonzlith Indian Band Property Taxation By-law*, dated September 30, 1992.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2009, and ending March 31, 2010, is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

6. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

12. The Schedule attached to this Law forms part of and is an integral part of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the [11th] day of [August], 20 [09], at [Chase], in the Province of [B.C.].

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

[Judy Wilson]

Chief Judy Wilson

[Tracey Holloway]

Councillor

[Frank Deneault]

Councillor

SCHEDULE
ANNUAL BUDGET

REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	\$ 60,582.
2. Accumulated Surplus - Local revenues carried over from the previous fiscal year	\$
3. Accumulated Deficit - Local revenues carried over from the previous fiscal year	\$
TOTAL REVENUES	\$ 60,582.

EXPENDITURES

1. General Government Expenditures	\$ 55,000.
a. Executive and Legislative	\$ 15,000.
b. General Administrative	20,000.
c. Other General Government	20,000.
2. Protection Services	
a. Policing	
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	
b. Snow and Ice Removal	
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	
a. Recreation	
b. Culture	
c. Other Recreation and Culture	
5. Community Development	
a. Education	
b. Housing	
c. Planning and Zoning	
d. Community Planning	

- e. Economic Development Program
- f. Heritage Protection
- g. Agricultural Development
- h. Urban Renewal
- i. Beautification
- j. Land Rehabilitation
- k. Tourism
- l. Other Regional Planning and Development
- 6. Environment Health Services
 - a. Water Purification and Supply
 - b. Sewage Collection and Disposal
 - c. Garbage Waste Collection and Disposal
 - d. Other Environmental Services
- 7. Fiscal Services
 - a. Interest Payments to the First Nations Finance Authority
 - b. Debt Payments to the First Nations Finance Authority
 - c. Other Payments to the First Nations Finance Authority
 - d. Other Interest Payments
 - e. Other Debt Charges
 - f. Other Fiscal Services
 - g. Debenture Payments
- 8. Other Services
 - a. Health
 - b. Social Programs and Assistance
 - c. Trade and Industry
 - d. Other Service
- 9. Taxes Collected for Other Governments
- 10. Grants:
 - a. Home owner grant equivalents:
 - b. Other grants:
- 11. Contingency Amounts \$ 5,582.
- 12. Transfers into reserve funds
- TOTAL EXPENDITURES** \$ 60,582.
- BALANCE** \$ 0

NESKONLITH INDIAN BAND
ANNUAL RATES LAW, 2009

[Effective September 4, 2009]

WHEREAS:

- A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;
- B. The Council of the Neskonlith Indian Band has enacted *Neskonlith Indian Band Property Assessment By-law*, dated September 30, 1992 and the *Neskonlith Indian Band Property Taxation By-law*, dated September 30, 1992, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; and
- C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Neskonlith Indian Band duly enacts as follows:

1. This Law may be cited as the *Neskonlith Indian Band Annual Rates Law, 2009*.

2. In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

“Assessment Law” means the *Neskonlith Indian Band Property Assessment By-law*, dated September 30, 1992;

“First Nation” means the Neskonlith Indian Band, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Neskonlith Indian Band Property Taxation By-law*, dated September 30, 1992.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2009 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the [11th] day of [August], 20 [09], at [Chase], in the Province of [B.C.].

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

[Judy Wilson]

Chief Judy Wilson

[Tracey Holloway]

Councillor

[Frank Deneault]

Councillor

SCHEDULE**TAX RATES**

	RATE PER \$1,000. Assessed Value IR # 1/IR # 2 Chase, B.C.	RATE PER \$1,000. Assessed Value IR # 3 Salmon Arm, B.C.
PROPERTY CLASS		
<u>British Columbia</u>		
Class 1 - Residential	6.3020	7.8283
Class 2 - Utilities	61.6908	51.5158
Class 4 - Major Industry	18.4996	60.7256
Class 5 - Light Industry	23.5598	26.0439
Class 6 - Business and Other	20.9042	25.3094
Class 8 - Recreational Property/ Non-Profit Organization	15.7972	7.7445
Class 9 - Farm	18.8209	19.0039
Class 10 - Railway (regulated)	19.9587	31.2866

OSOYOOS INDIAN BAND
ANNUAL EXPENDITURE LAW, 2009

[Effective July 3, 2009]

WHEREAS:

- A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;
- B. The Council of the Osoyoos Indian Band has enacted *By-law PR 95-02* dated December 22, 1995 and amendment to the *Taxation By-law 2005-1* dated August 22, 2005, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act;
- C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

NOW THEREFORE the Council of the Osoyoos Indian Band duly enacts as follows:

1. This Law may be cited as the *Osoyoos Indian Band Annual Expenditure Law, 2009*.

2. In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

“annual budget” means the budget, attached as a Schedule to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment Law” means the Osoyoos Indian Band *Property Assessment By-law, 95-02*; and amendment 2005-1 dated August 22, 2005

“Council” has the meaning given to that term in the Act;

“First Nation” means the Osoyoos Indian Band, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Property Taxation By-law 95-02* and amendment 2005-1 dated August 22, 2005.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2009, and ending March 31, 2010 is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

6. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

12. The Schedule attached to this Law forms part of and is an integral part of this Law.

13. This Law comes into force and effect on the later of June 24, 2009, 2009 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 24th day of June, 2009, at Oliver, in the Province of British Columbia.

A quorum of Council consists of THREE (3) members of Council.

[Clarence Louie]

Chief Clarence Louie

[Anthony Baptiste]

Councillor Anthony Baptiste

[Veronica McGinnis]

Councillor Veronica McGinnis

[Charlotte Stringam]

Councillor Charlotte Stringam

[Theresa Gabriel]

Councillor Theresa Gabriel

SCHEDULE 1
ANNUAL BUDGET

REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	\$1,208,378.92
b. Taxation for the Provision of Services	
i.	\$
ii.	\$
c. Business Activity Taxes	
i.	\$
ii.	\$
2. Development Cost Charges Revenues	
i.	\$
ii.	\$
3. Proceeds from borrowing	
i.	\$
ii.	\$
4. Accumulated Surplus - Local revenues carried over from the previous fiscal year	\$
5. Accumulated Deficit - Local revenues carried over from the previous fiscal year	\$
6. Reserve fund revenues	
i.	\$
ii.	\$
iii.	\$
TOTAL REVENUES	\$1,208,378.92

EXPENDITURES

1. General Government Expenditures	\$316,534.10
a. Executive and Legislative	
b. General Administrative	
c. Other General Government	
2. Protection Services	\$20,000.00
a. Policing	

- b. Firefighting
 - c. Regulatory Measures
 - d. Other Protective Services
- 3. Transportation **\$75,000.00**
 - a. Roads and Streets
 - b. Snow and Ice Removal
 - c. Parking
 - d. Public Transit
 - e. Other Transportation
- 4. Recreation and Cultural Services **\$260,000.00**
 - a. Recreation
 - b. Culture
 - c. Other Recreation and Culture
- 5. Community Development **\$235,960.00**
 - a. Education
 - b. Housing
 - c. Planning and Zoning
 - d. Community Planning
 - e. Economic Development Program
 - f. Heritage Protection
 - g. Agricultural Development
 - h. Urban Renewal
 - i. Beautification
 - j. Land Rehabilitation
 - k. Tourism
 - l. Other Regional Planning and Development
- 6. Environment Health Services **\$90,000.00**
 - a. Water Purification and Supply
 - b. Sewage Collection and Disposal
 - c. Garbage Waste Collection and Disposal
 - d. Other Environmental Services

7. Fiscal Services	
a. Interest Payments to the First Nations Finance Authority	
b. Debt Payments to the First Nations Finance Authority	
c. Other Payments to the First Nations Finance Authority	
d. Other Interest Payments	
e. Other Debt Charges	
f. Other Fiscal Services	
g. Debenture Payments	
8. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Trade and Industry	
d. Other Service	
9. Taxes Collected for Other Governments	
Municipal Service Agreements	
Oliver Municipal Agreement (water, sewer, fire protection)	\$26,203.80
Osoyoos Municipal Agreement (water, sewer, fire protection)	\$92,796.20
10. Grants:	
a. Home owner grant equivalents:	\$79,801.00
11. Contingency Amounts	\$12,083.82
12. Transfers into reserve	
TOTAL EXPENDITURES	\$120,378.92
BALANCE	\$0

OSOYOOS INDIAN BAND
ANNUAL RATES LAW, 2009

[Effective July 3, 2009]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of the Osoyoos Indian Band has enacted the *Property Taxation By-law PR-95-02* dated December 22, 1995 (the “Original Taxation By-law”) which was approved by the Minister of Indian Affairs on July 22, 1996: and further that the Original Taxation By-law was amended by *Taxation Amendment By-law 2005-1* dated August 22, 2005, which was approved by the Minister of Indian Affairs on September 28, 2005. Whereas the *Taxation Amendment By-law 2005-1* provided for the establishment of two taxation districts within the reserves of the Osoyoos Indian Band, known as Taxation District No. 1 and Taxation District No. 2;

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Osoyoos Indian Band, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Osoyoos Indian Band Annual Rates Law, 2009*.

2. In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

“Assessment Law” means the *Osoyoos Indian Band Property Assessment By-law PR-95-01*;

“First Nation” means the Osoyoos Indian Band, being a band named in the schedule to the Act;

“property taxation law” means a law made under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means *Osoyoos Indian Band Property Taxation By-law PR-95-02* and amended by *Taxation Amendment By-law 2005-1* dated August 22, 2005 which was approved by the Minister of Indian Affairs on September 28, 2005.

3. For the taxation year 2009:

- a. Schedule A sets the taxation rates for the taxable property in each property class in the Oliver Taxation District established further to the Taxation Law.
- b. Schedule B sets the taxation rates for the taxable property in each property class in the Osoyoos Taxation District established further to the Taxation Law.
- c. Taxes levied pursuant to the Taxation Law shall be determined by imposing the rates set out in the respective Schedules upon the assessed value of all taxable property in each respective taxation district.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$100.00), the taxable property shall be taxed at one hundred dollars (\$100.00) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

9. The Schedules attached to this Law forms part of and are an integral part of this Law.

10. This Law comes into force and effect the day after approved by the First Nation Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 24th day of June, 2009, at Oliver, in the Province of British Columbia.

A quorum of Council consists of THREE (3) members of Council.

[Clarence Louie]

Chief Clarence Louie

[Charlotte Stringam]

Councillor Charlotte Stringam

[Anthony Baptiste]

Councillor Anthony Baptiste

[Veronica McGinnis]

Councillor Veronica McGinnis

[Theresa Gabriel]

Councillor Theresa Gabriel

SCHEDULE A**TAX RATES OLIVER TAXATION DISTRICT #1**

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
Class 1 - Residential	6.03
Class 2 - Utilities	34.32
Class 5 - Light Industry	18.02
Class 6 - Business and Other	16.94
Class 8 - Recreational Property/Non-Profit Organization	7.26
Class 9 - Farm	10.46

SCHEDULE B**TAX RATES OSOYOOS TAXATION DISTRICT #2**

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
Class 1 - Residential	2.7610
Class 2 - Utilities	24.048
Class 5 - Light Industry	12.159
Class 6 - Business and Other	11.727
Class 8 - Recreational Property/Non-Profit Organization	6.3426
Class 9 - Farm	9.550

OSOYOOS INDIAN BAND
PROPERTY ASSESSMENT LAW, 2009

[Effective November 1, 2009]

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SCHEDULES

I	Property Classes
II	Request for Information by Assessor
III	Notice Of Assessment Inspection
IV	Declaration Of Purpose For The Use Of Assessment Information
V	Assessment Notice
VI	Request For Reconsideration Of Assessment
VII	Notice Of Appeal To Assessment Review Board
VIII	Notice Of Withdrawal
IX	Notice Of Hearing
X	Order To Attend/Produce Documents
XI	Certification Of Assessment Roll By Assessor

WHEREAS:

- A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;
- B. The Council of the Osayoos Indian Band deems it to be in the best interests of the Osayoos Indian Band to make a law for such purposes; and

C. The Council of the Osoyoos Indian Band has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal and Statistical Management Act*;

NOW THEREFORE the Council of the Osoyoos Indian Band, at a duly convened meeting, enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *Osoyoos Indian Band Property Assessment Law, 2009*.

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.1 In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations enacted under that Act;

“assessable property” means property that is liable to assessment under this Law; “assessed value” means the market value of land or improvements, or both, as if the land or improvements were held in fee simple off the reserve, as determined under this Law;

“assessment” means a valuation and classification of an interest in land;

“Assessment Notice” means a notice containing the information set out in Schedule V;

“Assessment Review Board” means a board established by Council in accordance with Part IX;

“assessment roll” means a roll prepared pursuant to this Law and includes a supplementary assessment roll, a revised assessment roll and an assessment roll referenced in subsection 10(3);

“assessor” means a person appointed by Council under subsection 3(1);

“chair” means the chair of the Assessment Review Board;

“Commission” means the First Nations Tax Commission established under the Act;

“complainant” means a person who commences an appeal of an assessment under this Law;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Osoyoos Indian Band, being a band named in the schedule to the Act;

“FMB” means the First Nations Financial Management Board established under the Act;

“holder” means a person in possession of an interest in land or a person who, for the time being,

- (a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,
- (b) is in actual occupation of the interest in land,
- (c) has any right, title, estate or interest in the interest in land, or
- (d) is a trustee of the interest in land;

“improvement” means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

“*Indian Act*” means the *Indian Act*, R.S.C. 1985, I-5, as amended, and the regulations enacted under the *Indian Act*;

“interest in land” or “property” means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

“manufactured home” means a structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to

- (a) be moved from one place to another by being towed or carried, and
- (b) provide
 - (i) a dwelling house or premises,
 - (ii) a business office or premises,
 - (iii) accommodation for any other purpose,
 - (iv) shelter for machinery or other equipment, or
 - (v) storage, workshop, repair, construction or manufacturing facilities;

“Notice of Appeal” means a notice containing the information set out in Schedule VII;

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

“Notice of Hearing” means a notice containing the information set out in Schedule IX;

“Notice of Withdrawal” means a notice containing the information set out in Schedule VIII;

“Order to Attend/Provide Documents” means an order containing the information set out in Schedule X;

“party”, in respect of an appeal of an assessment under this Law, means the parties to an assessment appeal under section 32;

“person” includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

“property class” means those categories of property established in subsection 6(10) for the purposes of assessment and taxation;

“Province” means the province of British Columbia;

“Request for Information” means a request containing the information set out in Schedule II;

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

“resolution” means a motion passed and approved by a majority of Council present at a duly convened meeting;

“revised assessment roll” means an assessment roll amended in accordance with section 12;

“secretary” means the secretary of the Assessment Review Board appointed under section 25;

“supplementary assessment roll” means an assessment roll under section 19;

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

“Taxation Law” means the *Osoyoos Indian Band Property Taxation Law, 2009*;

“taxation year” means the calendar year to which an assessment roll applies for the purposes of taxation; and

“taxes” includes

- (a) all taxes imposed, levied, assessed or assessable under the Taxation Law, and all penalties, interest and costs added to taxes under the Taxation Law, and
- (b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law.

2. In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 6(3)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III

ADMINISTRATION

Assessor

3.(1) Council must, by resolution, appoint one or more assessors to undertake assessments of assessable property in accordance with this Law and such other duties as set out in this Law or as directed by Council.

(2) An appointment under subsection (1) is on the terms and conditions set out in the resolution.

(3) An assessor appointed by Council must be qualified to conduct assessments of real property in the Province.

Authorization of Financial Management Board

4. Notwithstanding any other provision of this Law, if the FMB gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the FMB to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

Application of Law

5. This Law applies to all interests in land.

PART IV

ASSESSED VALUE

Assessment and Valuation

6.(1) The assessor must assess all interests in land that are subject to taxation under the Taxation Law and all interests in land for which payments-in-lieu may be accepted by Council.

(2) For the purpose of determining the assessed value of an interest in land for an assessment roll, the valuation date is July 1 of the year before the taxation year for which the assessment roll applies.

(3) The assessed value of an interest in land for an assessment roll is to be determined as if on the valuation date

(a) the interest in land was in the physical condition that it is in on October 31 following the valuation date; and

(b) the permitted use of the interest in land was the same as on October 31 following the valuation date.

(4) Paragraph (3)(a) does not apply to property referred to in paragraphs 18(3)(b) and (d) and the assessed value of property referred to in that section for an assessment roll must be determined as if on the valuation date the property was in the physical condition that it is in on December 31 following the valuation date.

(5) Except where otherwise provided, the assessor must assess interests in land at their market value as if held in fee simple off the reserve.

(6) The assessor must determine the assessed value of an interest in land and must enter the assessed value of the interest in land in the assessment roll.

(7) In determining assessed value, the assessor may, except where this Law has a different requirement, give consideration to the following:

- (a) present use;
- (b) location;
- (c) original cost;
- (d) replacement cost;
- (e) revenue or rental value;
- (f) selling price of the interest in land and comparable interests in land;
- (g) economic and functional obsolescence; and
- (h) any other circumstances affecting the value of the interest in land.

(8) Without limiting the application of subsections (5) and (6), an interest in land used for an industrial or commercial undertaking, a business or a public utility enterprise must be valued as the property of a going concern.

(9) Where a lease or other instrument granting an interest in land places a restriction on the use of the property, other than a right of termination or a restriction on the duration of the interest in land, the assessor must consider the restriction.

(10) Council hereby establishes the property classes established by the Province for provincial property assessment purposes, for the purposes of assessment under this Law and imposing taxes under the Taxation Law.

(11) The property classes established under subsection (10) are set out in Schedule I to this Law, and the classification criteria for each property class shall be determined using the corresponding provincial classification rules.

(12) As an exception to subsection (11), Class 7 (Managed Forest Land) must include only lands respecting which a licence or permit to cut timber has been issued under the *Indian Act*.

(13) The assessor must assess interests in land according to the property classes established under this Law.

(14) Where a property falls into two (2) or more property classes, the assessor must determine the share of the assessed value of the property attributable to each class and assess the property according to the proportion each share constitutes of the total assessed value.

(15) Where two (2) or more persons are holders of assessable property, the assessor may choose to assess the property in the name of any of those persons or in the names of two (2) or more of those persons jointly.

(16) If a building or other improvement extends over more than one (1) property, those properties, if contiguous, may be treated by the assessor as one property and assessed accordingly.

(17) Where an improvement extends over, under or through land and is owned, occupied, maintained, operated or used by a person other than the holder of the land, that improvement may be separately assessed to the person owning, occupying, maintaining, operating or using it, even though some other person holds an interest in the land.

(18) Except as otherwise provided in this Law, for the purposes of assessing interests in land the assessor must use

(a) the valuation methods, rates, rules and formulas established under provincial assessment legislation existing at the time of assessment; and

(b) the assessment rules and practices used by assessors in the Province for conducting assessments off the reserve.

Exemption from Assessment

7. Notwithstanding any other provision in this Law, improvements designed, constructed or installed to provide emergency protection for persons or domestic animals in the event of a disaster or emergency within the meaning of the *Emergency Program Act* (BC) are exempt from assessment under this Law.

PART V

REQUESTS FOR INFORMATION AND INSPECTIONS

Requests for Information

8.(1) The assessor may deliver a Request for Information to a holder or a person who has disposed of assessable property, and that person must provide to the assessor, within fourteen (14) days from the date of delivery or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The assessor may in all cases assess the assessable property based on the information available to him or her and is not bound by the information provided under subsection (1).

Inspections

9.(1) The assessor may, for any purposes related to assessment, enter into or on and inspect land and improvements.

(2) Where the assessor wishes to conduct an inspection of assessable property for the purpose of assessing its value, the assessor must deliver a Notice of Assessment Inspection by personal delivery, mail, fax or e-mail to the person named on the assessment roll at the address indicated on the assessment roll.

(3) Personal delivery of a Notice of Assessment Inspection is made

(a) in the case of delivery to a residential dwelling, by leaving the notice with a person at least eighteen (18) years of age residing there; and

(b) in the case of delivery to any other assessable property, by leaving the notice with the person apparently in charge, at the time of delivery, on those premises.

(4) A Notice of Assessment Inspection is considered to have been delivered

(a) if delivered personally, at the time personal delivery is made;

(b) if sent by mail, five (5) days after the day on which the notice is postmarked;

(c) if sent by fax, at the time indicated on the confirmation of transmission; and

(d) if sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(5) Where an assessable property is occupied by a person other than the person named on the assessment roll, the person named on the assessment roll must make arrangements with the occupant to provide access to the assessor.

(6) Unless otherwise requested by the person named on the assessment roll, inspections of an assessable property must be conducted between 09:00 and 17:00 local time.

(7) If the assessor attends at an assessable property to inspect it and no occupant eighteen (18) years of age or older is present or permission to inspect the property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

(8) As part of an inspection under this section, the assessor must be given access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals respecting the assessable property and the occupant must, on request, furnish every facility and assistance required for the entry and examination.

PART VI

ASSESSMENT ROLL AND ASSESSMENT NOTICE

Assessment Roll

10.1(1) On or before December 31 of each year, the assessor must complete a new assessment roll containing a list of every interest in land that is liable to assessment under this Law.

(2) The assessment roll must be in paper or electronic form and must contain the following information:

(a) the name and last known address of the holder of the interest in land;

- (b) a short description of the interest in land;
- (c) the classification of the interest in land;
- (d) the assessed value by classification of the interest in land;
- (e) the total assessed value of the interest in land;
- (f) the net assessed value of the interest in land subject to taxation under the Taxation Law; and
- (g) any other information the assessor considers necessary or desirable.

(3) For greater certainty, an assessment roll prepared under the enactment repealed by section 57 is and continues to be an assessment roll under this Law and shall be used until such time as the next assessment roll is prepared and certified in accordance with this Law.

Certification by Assessor

11. On completion of an assessment roll and on or before December 31 in that year, the assessor must

- (a) certify in writing in substantially the form set out in Schedule XI that the assessment roll was completed in accordance with the requirements of this Law; and
- (b) deliver a copy of the certified assessment roll to Council.

Assessor to Prepare and Certify Revised Assessment Roll

12.(1) No later than March 31 after the certification of the assessment roll under section 11, the assessor must

- (a) modify the assessment roll to reflect all reconsideration decisions, corrections of errors and omissions, and decisions received by the assessor from the Assessment Review Board;
- (b) date and initial amendments made to the assessment roll under this section; and
- (c) prepare a revised assessment roll.

(2) On completion of the revised assessment roll, the assessor must

- (a) certify in writing in substantially the form set out in Schedule XI that the revised assessment roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified revised assessment roll to Council and to the chair.

(3) On certification under this section, the revised assessment roll becomes the assessment roll for the taxation year and it is deemed to be effective as of the date the assessment roll was certified under section 11.

Validity of Assessment Roll

13. An assessment roll is effective on certification and, unless amended in accordance with this Law, by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is

- (a) valid and binding on all parties concerned, despite
 - (i) any omission, defect or error committed in, or with respect to, the assessment roll,
 - (ii) any defect, error or misstatement in any notice required, or
 - (iii) any omission to mail any notice required; and
- (b) for all purposes, the assessment roll of the First Nation until the next certified assessment roll or certified revised assessment roll.

Inspection and Use of Assessment Roll

14.(1) On receipt by Council, the assessment roll is open to inspection in the First Nation office by any person during regular business hours.

(2) A person must not, directly or indirectly, use the assessment roll or information contained in the assessment roll

- (a) to obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means; or
- (b) to harass an individual.

(3) The assessor may require a person who wishes to inspect the assessment roll to complete a declaration in substantially the form set out in Schedule IV

- (a) specifying the purpose for which the information is to be used; and
- (b) certifying that the information contained in the assessment roll will not be used in a manner prohibited under this section.

Protection of Privacy in Assessment Roll

15.(1) On application by a holder, the tax administrator may omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment roll if, in the tax administrator's opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's household.

(2) Where the tax administrator omits or obscures information under subsection (1), such information must be obscured from all assessment rolls that are available for public inspection under subsection 14(1) or are otherwise accessible to the public.

Chargeholders

16.(1) Any person holding a charge on assessable property may, at any time, give notice, with full particulars of the nature, extent and duration of the charge,

to the assessor and request that his or her name be added to the assessment roll in respect of that assessable property, for the duration of the charge.

(2) On receipt of a notice and request under this section, the assessor must enter the person's name and address on the assessment roll and provide copies of all assessment notices issued in respect of the assessable property.

Assessment Notice

17.(1) The assessor must, on or before December 31 of each year, mail an Assessment Notice to every person named in the assessment roll in respect of each assessable property, at the person's address on the assessment roll.

(2) Where requested by the recipient, an Assessment Notice may be e-mailed to a person named on the assessment roll, and the Assessment Notice will be deemed to have been delivered on the date that the e-mail is sent by the assessor.

(3) A person whose name appears in the assessment roll must give written notice to the assessor of any change of address.

(4) Any number of interests in land assessed in the name of the same holder may be included in one Assessment Notice.

(5) If several interests in land are assessed in the name of the same holder at the same value, the Assessment Notice may clearly identify the property assessed, without giving the full description of each property as it appears in the assessment roll.

(6) The assessor must provide, to any person who requests it and pays to the assessor the fee of six dollars (\$6), the information contained in the current Assessment Notice sent by the assessor.

PART VII

ERRORS AND OMISSIONS IN ASSESSMENT ROLL

Amendments by Assessor

18.(1) Before March 16 in each year after the certification of an assessment roll under section 11, the assessor must notify and recommend correction to the Assessment Review Board of all errors or omissions in the assessment roll, except those errors or omissions corrected under subsection (2).

(2) Before March 16 in each year after the certification of an assessment roll under section 11, the assessor may amend an individual entry in the assessment roll to correct an error or omission, with the consent of the

(a) holder of the interest in land; and

(b) the complainant, if the complainant is not the holder.

(3) Without limiting subsection (1), the assessor must give notice to the Assessment Review Board and recommend correction of the assessment roll in any of the following circumstances:

- (a) because of a change in a holder that occurs before January 1 in a taxation year that is not reflected in the certified assessment roll and that results in
 - (i) land or improvements, or both, that were not previously subject to taxation become subject to taxation, or
 - (ii) land or improvements, or both, that were previously subject to taxation cease to be subject to taxation;
- (b) after October 31 and before the following January 1, a manufactured home is moved to a new location or destroyed;
- (c) after October 31 and before the following January 1, a manufactured home is placed on land that has been assessed or the manufactured home is purchased by the holder of land that has been assessed; and
- (d) improvements, other than a manufactured home, that
 - (i) are substantially damaged or destroyed after October 31 and before the following January 1, and
 - (ii) cannot reasonably be repaired or replaced before the following January 1.

(4) Except as provided in section 19, or pursuant to an order of a court of competent jurisdiction, the assessor must not make any amendments to the assessment roll after March 31 of the current taxation year.

(5) Where the assessment roll is amended under subsection (1), the assessor must mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

Supplementary Assessment Roll

19.(1) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that any interest in land

- (a) was liable to assessment for the current taxation year, but has not been assessed on the current assessment roll, or
- (b) has been assessed for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed on the current assessment roll, provided that a supplementary assessment roll under this section must not be prepared after December 31 of the taxation year in which the assessment roll certified under section 11 applies.

(2) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that an interest in land

- (a) was liable to assessment for a previous taxation year, but has not been assessed on the assessment roll for that taxation year, or
- (b) has been assessed in a previous taxation year for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed, but only if the failure to assess the interest in land, or the assessment for less than it was liable to be assessed, is attributable to

- (c) a holder's failure to disclose,
- (d) a holder's concealment of particulars relating to assessable property,
- (e) a person's failure to respond to a request for information under subsection 8(1), or
- (f) a person's making of an incorrect response to a request for information under section 8,

as required under this Law.

(3) In addition to supplementary assessments under subsections (1) and (2), the assessor may, at any time before December 31 of the taxation year in which the assessment roll certified under section 11 applies, correct errors and omissions in the assessment roll by means of entries in a supplementary assessment roll.

(4) The duties imposed on the assessor with respect to the assessment roll and the provisions of this Law relating to assessment rolls, so far as they are applicable, apply to supplementary assessment rolls.

(5) Where the assessor receives a decision of the Assessment Review Board after March 31 in a taxation year, the assessor must create a supplementary assessment roll reflecting the decision of the Assessment Review Board and this section applies.

(6) Nothing in this section authorizes the assessor to prepare a supplementary assessment roll that would be contrary to an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction.

(7) A supplementary assessment roll that implements an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction may not be appealed to the Assessment Review Board.

(8) The assessor must, as soon as practicable, after issuing a supplementary assessment roll

- (a) deliver a certified copy of the supplementary assessment roll to the Council;
- (b) where the supplementary assessment roll reflects a decision of the Assessment Review Board, deliver a certified copy of the supplementary assessment roll to the chair; and

- (c) mail an amended Assessment Notice to every person named on the assessment roll in respect of the interest in land affected.
- (9) Where a supplementary assessment roll is issued under this Law, the supplementary assessment roll is deemed to be effective as of the date the assessment roll was certified under section 11 in respect of the assessable property affected.

PART VIII

RECONSIDERATION OF ASSESSMENT

Reconsideration by Assessor

20.1(1) A person named on the assessment roll in respect of an assessable property may request that the assessor reconsider the assessment of that assessable property.

(2) A request for reconsideration may be made on one or more of the grounds on which an assessment appeal may be made under this Law.

- (3)** A request for reconsideration of an assessment must
 - (a) be delivered to the assessor within thirty (30) days after the day that the Assessment Notice is mailed or e-mailed to the person named on the assessment roll in respect of an assessable property;
 - (b) be made in writing and include the information set out in Schedule VI; and
 - (c) include any reasons in support of the request.

(4) The assessor must consider the request for reconsideration and, within fourteen (14) days after receiving the request for reconsideration, either

- (a)** advise the person who requested the reconsideration that the assessor confirms the assessment; or
- (b)** where the assessor determines that assessable property should have been assessed differently, offer to the person who requested the reconsideration to modify the assessment.

(5) Where the person who requested the reconsideration agrees with the modification proposed by the assessor, the assessor must

- (a)** amend the assessment roll, as necessary, to reflect the modified assessment;
- (b)** give notice of the amended assessment to the tax administrator and to all other persons who received the Assessment Notice in respect of the assessable property; and
- (c)** where a Notice of Appeal has been delivered in respect of the assessable property, advise the Assessment Review Board of the modification.

(6) Where the person who requested the reconsideration accepts an offer to modify an assessment, that person must not appeal the modified assessment and must withdraw any Notice of Appeal filed in respect of the assessable property.

PART IX

ASSESSMENT REVIEW BOARD

Council to Establish Assessment Review Board

21.(1) Council must, by resolution, establish an Assessment Review Board to

(a) consider and determine all recommendations from the assessor under subsection 18(1); and

(b) hear and determine assessment appeals under this Law.

(2) The Assessment Review Board must consist of not less than three (3) members, including at least one (1) member who is a member of the law society of the Province and at least one (1) member who has experience in assessment appeals in the Province and at least one (1) member who is a member of the First Nation.

(3) Each member of the Assessment Review Board must hold office for a period of three (3) years unless the member resigns or is removed from office in accordance with this Law.

(4) If a member of the Assessment Review Board is absent, disqualified, unable or unwilling to act, Council may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

Remuneration and Reimbursement

22.(1) The First Nation must remunerate

(a) a member of the Assessment Review Board and a replacement member appointed to act, other than the chair, for his or her services at a rate of three hundred dollars (\$300) per day, and

(b) the chair for his or her services at a rate of four hundred dollars (\$400) per day,

for time spent on activities related to the Assessment Review Board.

(2) The First Nation must reimburse a member of the Assessment Review Board and a replacement member for reasonable travel and out of pocket expenses necessarily incurred in carrying out his or her duties.

Conflicts of Interest

23.(1) A person must not serve as a member of the Assessment Review Board if the person

(a) has a personal or financial interest in the assessable property that is the subject of an appeal;

(b) is the Chief of the First Nation or a member of Council; or

(c) has financial dealings with the First Nation, which might reasonably give rise to a conflict of interest or impair that person's ability to deal fairly and impartially with an appeal, as required under the terms of this Law.

(2) For the purposes of paragraph (1)(a), membership in the First Nation does not in itself constitute a personal or financial interest in assessable property.

Appointment of Chair

24.(1) Council must, by resolution, appoint one of the members of the Assessment Review Board as chair.

(2) The chair must

- (a) supervise and direct the work of the Assessment Review Board;
- (b) undertake administrative duties as necessary to oversee and implement the work of the Assessment Review Board;
- (c) determine procedures to be followed at hearings consistent with this Law;
- (d) administer an oath or solemn affirmation to a person or witness before his or her evidence is taken; and
- (e) preside at hearings of the Assessment Review Board.

(3) If the chair is absent or incapacitated, Council must designate a member of the Assessment Review Board as the acting chair for the period that the chair is absent or incapacitated.

Appointment of Secretary

25.(1) Council must, by resolution, appoint a secretary of the Assessment Review Board.

(2) The secretary of the Assessment Review Board must

- (a) have the custody and care of all records, documents, orders and decisions made by or pertaining to the Assessment Review Board; and
- (b) fulfill such other duties as directed by the chair and the Assessment Review Board.

Removal of Member

26. Council may terminate the appointment of a member of the Assessment Review Board for cause, including where a member

- (a) is convicted of an offence under the *Criminal Code*;
- (b) fails to attend three (3) consecutive hearings of the Assessment Review Board; or
- (c) fails to perform any of his or her duties under this Law in good faith and in accordance with the terms of this Law.

Duty of Member

27. In performing their duties under this Law, the members of the Assessment Review Board must act faithfully, honestly and impartially and to the best of their skill and ability, and must not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

PART X**APPEAL TO ASSESSMENT REVIEW BOARD****Appeals and Assessor Recommendations**

28. The Assessment Review Board

- (a) must consider and determine assessor recommendations made under subsection 18(1) for changes to the assessment roll; and
- (b) must hear and determine appeals made under this Part.

Notice of Appeal

29.(1) Any person, including without limitation the First Nation and the assessor, may appeal an assessment or a reconsideration of an assessment of assessable property to the Assessment Review Board by delivering

- (a) a completed Notice of Appeal,
- (b) a copy of the Assessment Notice, and
- (c) an administration fee of thirty dollars (\$30),

to the assessor within sixty (60) days after the date on which the Assessment Notice was mailed or e-mailed to the persons named on the assessment roll in respect of the assessable property.

(2) The address for delivery of a Notice of Appeal to the assessor is Suite 201- 3116 Skaha Lake Road, Penticton, British Columbia, V2A 7Z3.

(3) The grounds for an appeal may be in respect of one or more of the following:

- (a) the assessed value of the property;
- (b) the assessment classification of the property;
- (c) the applicability of an exemption to the property;
- (d) any alleged error or omission in an assessment or Assessment Notice; and
- (e) the liability of the holder to taxation under the Taxation Law.

(4) Where an appeal is commenced with respect to a supplementary assessment, the appeal must be confined to the supplementary assessment.

Agents and Solicitors

30. Where a complainant is represented in an appeal through a solicitor or agent, all notices and correspondence required to be given to the complainant are

properly given if delivered to the solicitor or agent at the address set out in the Notice of Appeal.

Scheduling of Hearing

31.(1) On delivery of a Notice of Appeal to the assessor, or on receipt of a recommendation from the assessor under subsection 18(1), the chair must, in consultation with the assessor, schedule a hearing of the appeal or the assessor recommendation.

(2) The chair must, at least thirty (30) days before the hearing, deliver a Notice of Hearing setting out the date, time and place of the hearing, to the parties and to each person named on the assessment roll in respect of the assessable property.

(3) Notwithstanding subsection 31(2), the chair is not required to deliver a Notice of Hearing to a holder of a property affected by an assessor recommendation under subsection 18(1) where the recommendation

- (a) results in a decrease in the assessed value of the property;
- (b) does not change the classification of the property; and
- (c) does not result in the removal of an exemption.

Parties

32. The parties in a hearing, except as provided in subsection 31(3), are

- (a) the complainant;
- (b) the holder of the assessable property, if not the complainant;
- (c) the assessor; and
- (d) any person who the Assessment Review Board determines may be affected by the appeal or assessor recommendation, upon request by that person.

Delivery of Documentation

33. The assessor must, without delay, deliver a copy of any document submitted by a party in relation to a hearing to all other parties.

Timing for Hearing

34. Subject to section 47, the Assessment Review Board must commence a hearing within ninety (90) days after delivery of the Notice of Appeal to the assessor or receipt of an assessor recommendation under subsection 18(1), unless all parties consent to a delay.

Daily Schedule

35.(1) The chair must

- (a) create a daily schedule for the hearings of the Assessment Review Board; and
- (b) post the daily schedule at the place where the Assessment Review Board is to meet.

(2) The Assessment Review Board must proceed to deal with appeals and assessor recommendations in accordance with the daily schedule, unless the Assessment Review Board considers a change in the schedule necessary and desirable in the circumstances.

Conduct of Hearing

36.(1) The Assessment Review Board must give all parties a reasonable opportunity to be heard at a hearing.

(2) A party may be represented by counsel or an agent and may make submissions as to facts, law and jurisdiction.

(3) The Assessment Review Board may conduct a hearing whether the complainant is present or not, provided the complainant was given notice of the hearing in accordance with this Law.

(4) The burden of proof in an appeal is on the person bringing the appeal.

(5) In an oral hearing, a party may call and examine witnesses, present evidence and submissions and conduct cross-examination of witnesses as reasonably required by the Assessment Review Board for a full and fair disclosure of all matters relevant to the issues in the appeal.

(6) The Assessment Review Board may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.

(7) The Assessment Review Board may question any witness who gives oral evidence at a hearing.

(8) The Assessment Review Board may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

(9) The Assessment Review Board may conduct its proceedings by any combination of written, electronic and oral hearings.

(10) An oral hearing must be open to the public unless the Assessment Review Board, on application by a party, determines that the hearing should be held *in camera*.

Maintaining Order at Hearings

37.(1) The Assessment Review Board may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.

(2) Without limiting subsection (1), the Assessment Review Board may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Assessment Review Board orders otherwise.

Summary Dismissal

38.(1) At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the following apply:

- (a) the appeal is not within the jurisdiction of the Assessment Review Board;
- (b) the appeal was not filed within the applicable time limit; or
- (c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

(2) Before dismissing all or part of an appeal under subsection (1), the Assessment Review Board must give the complainant an opportunity to make submissions to the Assessment Review Board.

(3) The Assessment Review Board must give written reasons for any dismissal made under subsection (1) to all parties.

Quorum

39.(1) A majority of the members of the Assessment Review Board constitutes a quorum.

(2) Where a quorum of the members of an Assessment Review Board is not present at the time at which a hearing is to be held, the hearing must be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

Decisions

40. A decision of the majority of the members is a decision of the Assessment Review Board and, in the case of a tie, the decision of the chair governs.

Combining Hearings

41. The Assessment Review Board may conduct a single hearing of two (2) or more appeals or assessor recommendations related to the same assessment if the matters in each hearing are addressing the same assessable property or substantially the same issues.

Power to Determine Procedures

42. Subject to this Law, the Assessment Review Board has the power to control its own processes and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

Orders to Attend/Provide Documents

43.(1) At any time before or during a hearing, but before its decision, the Assessment Review Board may make an order requiring a person to

- (a) attend a hearing to give evidence, or

(b) produce a document or other thing in the person's possession or control as specified by the Assessment Review Board,

by issuing an Order to Attend/Provide Documents and serving it on the person at least two (2) days before the hearing.

(2) Where an order is made under paragraph (1)(a), the Assessment Review Board must pay to the person a twenty dollar (\$20) witness fee plus reasonable travel expenses to attend and give evidence before the Assessment Review Board.

(3) A party may request that the Assessment Review Board make an order under subsection (1) to a person specified by the party.

(4) Where a party makes a request under subsection (3),

(a) the chair must sign and issue an Order to Attend/Provide Documents and the party must serve it on the witness at least two (2) days before the hearing; and

(b) a party requesting the attendance of a witness must pay a twenty dollar (\$20) witness fee plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

(5) The Assessment Review Board may apply to a court of competent jurisdiction for an order directing a person to comply with an order under this section.

Adjournments

44. The Assessment Review Board may

(a) hear all appeals or assessor recommendations on the same day or may adjourn from time to time until all matters have been heard and determined; and

(b) at any time during a hearing, adjourn the hearing.

Costs

45. The Assessment Review Board may make orders

(a) requiring a party to pay all or part of the costs of another party in respect of the appeal,

(b) requiring a party to pay all or part of the costs of the Assessment Review Board in respect of the appeal,

where the Assessment Review Board considers the conduct of a party has been improper, vexatious, frivolous or abusive.

Reference on Question of Law

46.(1) At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

(2) The stated case must be in writing and filed with the court registry and must include a statement of the facts and all evidence material to the stated case.

(3) The Assessment Review Board must

(a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given; and

(b) decide the appeal in accordance with the court's opinion.

Matters before the Courts

47. If a proceeding with respect to liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction

(a) before the hearing is to commence, the hearing must be deferred until the matter is decided by the court;

(b) during the hearing, the hearing must be adjourned until the matter is decided by the court; or

(c) after the hearing has concluded but before a decision on the appeal is given, the decision must be deferred until the matter is decided by the court.

Withdrawal of Appeal

48.(1) A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the Assessment Review Board.

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the Assessment Review Board must dismiss the matter set for its consideration.

Delivery of Decisions

49.(1) The Assessment Review Board must, at the earliest opportunity after the completion of a hearing, deliver a written decision on the appeal or assessor recommendation to all parties.

(2) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of twenty-five dollars (\$25).

(3) The tax administrator may obscure or omit personal information (other than name and address) and financial business information from decisions provided under subsection (2), provided that assessment and property tax information must not be obscured or omitted.

Delivery of Documents under this Part

50.(1) Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or e-mail.

(2) Personal delivery of a document is made

- (a) in the case of an individual, by leaving the document with the individual or with a person at least eighteen (18) years of age residing at the individual's place of residence;
- (b) in the case of a first nation, by leaving the document with the person apparently in charge, at the time of delivery, of the administrative office of the first nation; and
- (c) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the head office or a branch office of the corporation, or with an officer or director of the corporation.

(3) Subject to subsection (4), a document must be considered to have been delivered

- (a) if delivered personally, at the time that personal delivery is made;
- (b) if sent by registered mail, on the fifth day after it is mailed;
- (c) if sent by fax, at the time indicated on the confirmation of transmission; or
- (d) if sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 17:00 local time on a business day must be considered to have been delivered at 09:00 on the next business day.

Appeals

51.(1) An appeal lies from the Assessment Review Board to a court of competent jurisdiction on a question of law.

(2) An appeal under subsection (1) must be commenced within thirty (30) days of the delivery of the Assessment Review Board's decision under subsection 49(1).

PART XI

GENERAL PROVISIONS

Disclosure of Information

52.(1) The tax administrator, the assessor, a member of the Assessment Review Board, the secretary or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

- (a) in the course of administering this Law or performing functions under it;
- (b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or
- (c) in accordance with subsection (2).

(2) The assessor may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

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

Disclosure for Research Purposes

53. Notwithstanding section 52, Council may disclose information and records to a third party for research purposes, including statistical research, provided

(a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or

(b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

54. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under this 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, Assessment Notice, or any notice given under this Law; or

(c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Notices

55.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll.

(2) Except where otherwise provided in this Law

(a) a notice given by mail is deemed received on the fifth day after it is posted;

(b) a notice posted on property is deemed received on the second day after it is posted; and

(c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

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

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

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

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

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

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Repeal

57. The *Osoyoos Indian Band Property Assessment By-law PR-95-01*, as amended, is hereby repealed in its entirety.

Force and Effect

58. This Law comes into force and effect on the later of November 1, 2009 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the [15th] day of [September], 2009.

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

[Clarence Louie]

Chief Clarence Louie

[Tony Baptiste]

Councillor Tony Baptiste

[Theresa Gabriel]

Councillor Theresa Gabriel

[Veronica McGinnis]

Councillor Veronica McGinnis

[Charlotte M. Stringam]

Councillor Charlotte Stringam

SCHEDULE I
PROPERTY CLASSES

British Columbia

Class 1 - Residential

Class 2 - Utilities

Class 4 - Major Industry

Class 5 - Light Industry

Class 6 - Business and Other

Class 7 - Managed Forest Land

Class 8 - Recreational Property/Non-Profit Organization

Class 9 - Farm

SCHEDULE II

(Subsection 8(1))

**REQUEST FOR INFORMATION BY ASSESSOR
FOR THE OSOYOOS INDIAN BAND**

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND _____

DATE OF REQUEST: _____

PURSUANT to subsection 8(1) of the *Osoyoos Indian Band Property Assessment Law, 2009*, I request that you provide to me, in writing, no later than _____, the following information relating to the above-noted interest in land:

- (1)
- (2)
- (3)

If you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of the information available to the assessor.

Assessor for the Osoyoos Indian Band

Dated: _____, 20__.

SCHEDEULE III

(Subsection 9(2))

NOTICE OF ASSESSMENT INSPECTION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND _____
(the "assessable property")

DATE: _____

TAKE NOTICE that, pursuant to subsection 9(1) of the *Osoyoos Indian Band Property Assessment Law, 2009*, the assessor for the Osoyoos Indian Band proposes to conduct an inspection of the above-referenced assessable property on _____, 20____ at _____ a.m./p.m.

If the above date and time is not acceptable, please contact the assessor on or before _____ [date], at _____ [contact number], to make arrangements for an alternate time and date.

If the assessable property is occupied by a person other than you, you must make arrangements with the occupant to provide access to the assessor.

AND TAKE NOTICE that if, on attending at the assessable property, no occupant eighteen (18) years of age or older is present or permission to inspect the assessable property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

Assessor for the Osoyoos Indian Band

Dated: _____, 20____.

SCHEDULE IV

(Subsection 14(3))

**DECLARATION OF PURPOSE FOR THE USE OF
ASSESSMENT INFORMATION**

I, _____ [name], of _____ [address],
_____ [city], _____ [province],
_____ [postal code], declare and certify that I will not use the assessment
roll or information contained in the assessment roll to obtain names, addresses or
telephone numbers for solicitation purposes, whether the solicitations are made by
telephone, mail or any other means.

I further declare and certify that any assessment information I receive will be used
for the following purpose(s):

- (1) a complaint or appeal under the *Osoyoos Indian Band Property Assessment
Law, 2009*;
- (2) a review of an assessment to determine whether to seek a reconsideration
or appeal of the assessment; or
- (3) other: _____.

Signed: _____
(please print name)

Dated: _____, 20__.

SCHEDULE V

(Subsection 17(1))

ASSESSMENT NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND _____

TAKE NOTICE that the assessment roll has been certified by the assessor for the Osoyoos Indian Band and delivered to the First Nation Council.

The following person(s) is/are the holders of the interest in land: [Name(s) & addresses]

The interest in land is classified as:

The assessed value by classification of the interest in land is:

TOTAL ASSESSED VALUE: _____

TOTAL ASSESSED VALUE LIABLE TO TAXATION: _____

AND TAKE NOTICE that you may, within thirty (30) days of the date of mailing of this notice, request a reconsideration of this assessment by delivering a written request for reconsideration in the form specified in the *Osoyoos Indian Band Property Assessment Law, 2009*. Within fourteen (14) days of receipt by the assessor of your request for reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the property should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within sixty (60) days of the date of mailing of this notice, appeal this assessment to the Assessment Review Board. The Notice of Appeal must be in writing in the form specified in the *Osoyoos Indian Band Property Assessment Law, 2009*.

Administrator for the Osoyoos Indian Band

Dated: _____, 20____

SCHEDULE VI

(Subsection 20(3))

REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the Osoyoos Indian Band

[address]

PURSUANT to the provisions of the *Osoyoos Indian Band Property Assessment Law, 2009*, I hereby request a reconsideration of the assessment of the following interest in land:

(description of the interest in land as described in the Assessment Notice)

I am: a holder of the interest in land named on the assessment roll in respect of this interest in land

This request for a reconsideration of the assessment is based on the following reasons:

(1)

(2)

(3)

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

Address and telephone number at which applicant can be contacted:

Name of Applicant (please print)

Signature of Applicant

Dated: _____, 20____

SCHEDULE VII

(Subsection 29(1))

NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD

TO: Assessor for the Osoyoos Indian Band

[address]

PURSUANT to the provisions of the *Osoyoos Indian Band Property Assessment Law, 2009*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

(description of the assessable property, including assessment roll number, as described in the Assessment Notice)

The grounds for the appeal are:

- (1)
- (2)
- (3)

(describe the grounds for the appeal in as much detail as possible)

Complainant's mailing address to which all notices in respect of this appeal are to be sent:

Name and address of any representative acting on complainant's behalf in respect of this appeal:

The required fee of _____ dollars (\$____) is enclosed with this Notice of Appeal.

Name of Complainant (please print)

Signature of Complainant (or
representative)

NOTE: A copy of the Assessment Notice must be enclosed with this Notice of Appeal.

SCHEDULE VIII

(Subsection 48(1))

NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for the Osoyoos Indian Band

[address]

PURSUANT to the provisions of the *Osoyoos Indian Band Property Assessment Law, 2009*, I hereby withdraw my appeal of the assessment of the following interest in land:

Description of interest in land:

Date of Notice of Appeal:

Name of Complainant (please print)

Signature of Complainant (or
representative)

Dated: _____, 20____

SCHEDEULE IX

(Subsection 31(2))

NOTICE OF HEARING

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND _____

Complainant in respect of this appeal _____

TAKE NOTICE that the Assessment Review Board will hear an appeal/assessor recommendation from the assessment/reconsideration of the assessment of the above-noted interest in land at:

Date: _____, 200____

Time: _____ (a.m./p.m.)

Location: [address]

AND TAKE NOTICE that you should bring to the hearing [insert # copies] copies of all relevant documents in your possession respecting this appeal.

A copy of the Assessment Notice and the Notice of Appeal are enclosed with this notice, as well as copies of:

[all submissions and documents received in respect of the appeal will be forwarded to all parties]

Chair, Assessment Review Board

Dated: _____, 20____

SCHEDULE X

(Subsection 43(1))

ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS

TO: _____

ADDRESS: _____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the Osoyoos Indian Band in respect of the assessment of _____ [describe interest in land].

The Assessment Review Board believes that you may have information [OR documents] that may assist the Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to [indicate the applicable provisions below]:

1. Attend before the Assessment Review Board at a hearing at

Date: _____, 200_____

Time: _____ (a.m./p.m.)

Location: [insert address]

to give evidence concerning the assessment and to bring with you the following documents:

and any other documents in your possession that may relate to this assessment.

A twenty dollars (\$20) witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

2. Deliver the following documents [list documents] OR any documents in your possession that may relate to this assessment, to the Chair, Assessment Review Board, at _____ [insert address] on or before _____.

Please contact _____ at _____ if you have any questions or concerns respecting this Order.

Chair, Assessment Review Board

Dated: _____, 20____

SCHEDELE XI

(Subsections 11(1) and 12(2))

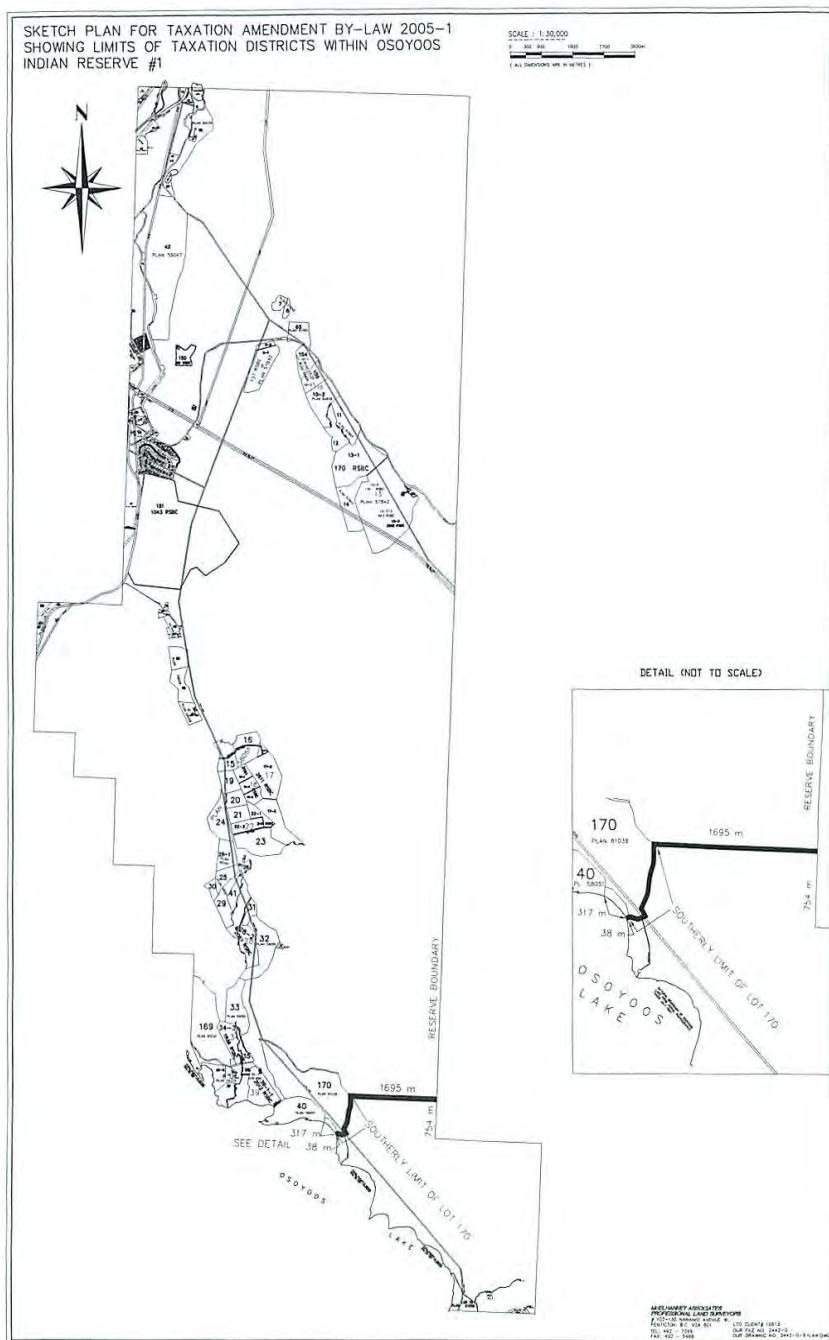
CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR

The assessor must certify the assessment roll in the following form:

I, _____, being the assessor for the Osoyoos Indian Band, hereby certify that this is the Osoyoos Indian Band [revised/supplementary] assessment roll for the year 20____ and that this assessment roll is complete and has been prepared and completed in accordance with all requirements of the *Osoyoos Indian Band Property Assessment Law, 2009*.

(Signature of Assessor)

Dated _____, 20____ at _____ (City), British Columbia.



**OSOYOOS INDIAN BAND
PROPERTY TAXATION LAW, 2009**

[Effective November 1, 2009]

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SCHEDULES:

- I Request for Information by Tax Administrator
- II Tax Notice
- III Costs Payable By Debtor Arising from Seizure and Sale of Personal Property
- IV Tax Certificate
- V Tax Arrears Certificate
- VI Notice of Seizure and Sale of Personal Property
- VII Notice of Sale of Seized Personal Property
- VIII Notice of Seizure and Assignment of Taxable Property
- IX Notice of Sale of a Right to Assignment of Taxable Property
- X Notice of Discontinuance of Services
- XI Plan of Taxation Districts

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Osoyoos Indian Band deems it to be in the best interests of the Osoyoos Indian Band to make a law for such purposes; and

C. The Council of the Osoyoos Indian Band has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal and Statistical Management Act*;

NOW THEREFORE the Council of the Osoyoos Indian Band, at a duly convened meeting, enacts as follows:

PART I

CITATION

Citation

1. This Law may be cited as the *Osoyoos Indian Band Property Taxation Law, 2009*.

PART II

DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations enacted under that Act;

“assessed value” has the meaning given to that term in the Assessment Law;

“Assessment Law” means the *Osoyoos Indian Band Property Assessment Law, 2009*;

“Assessment Review Board” means the assessment review board established under the Assessment Law;

“assessment roll” has the meaning given to that term in the Assessment Law;

“assessor” means a person appointed to that position under the Assessment Law;

“Commission” means the First Nations Tax Commission established under the Act;

“Council” has the meaning given to that term in the Act;

“debtor” means a person liable for unpaid taxes imposed under this Law;

“expenditure law” means an expenditure law enacted under paragraph 5(1)(b) of the Act;

“First Nation” means the Osoyoos Indian Band, being a band named in the schedule to the Act;

“First Nation Corporation” means a corporation that is wholly-owned, either directly or indirectly, by the First Nation;

“FMB” means the First Nations Financial Management Board established under the Act;

“holder” means a person in possession of an interest in land or a person who, for the time being

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

“improvement” means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

“*Indian Act*” means *Indian Act*, R.S.C. 1985, c.I-5, as amended and the regulations enacted under the *Indian Act*;

“interest in land” or “property” means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

“local revenue account” means the local revenue account referred to in section 13 of the Act;

“locatee” means a person who is in lawful possession of land in the reserve under section 20 of the *Indian Act*;

“manufactured home” has the meaning given to that term in the Assessment Law;

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

“Notice of Sale of a Right to Assignment of Taxable Property” means a notice containing the information set out in Schedule IX;

“Notice of Sale of Seized Personal Property” means a notice containing the information set out in Schedule VII;

“Notice of Seizure and Assignment of Taxable Property” means a notice containing the information set out in Schedule VIII;

“Notice of Seizure and Sale” means a notice containing the information set out in Schedule VI;

“person” includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

“property class” has the meaning given to that term in the Assessment Law;

“Province” means the province of British Columbia;

“registry” means any land registry in which interests in land are registered;

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

“resolution” means a motion passed and approved by a majority of Council at a duly convened meeting of Council;

“tax administrator” means a person appointed by Council under subsection 3(1) to administer this Law;

“Tax Arrears Certificate” means a certificate containing the information set out in Schedule V;

“Tax Certificate” means a certificate containing the information set out in Schedule IV;

“Tax Notice” means a notice containing the information set out in Schedule II;

“tax roll” means a list prepared pursuant to this Law of persons liable to pay tax on taxable property;

“taxable property” means an interest in land that is subject to taxation under this Law;

“taxation year” means the calendar year to which an assessment roll applies for the purposes of taxation;

“taxes” include

- (a) all taxes imposed, levied, assessed or assessable under this Law, and all penalties, interest and costs added to taxes under this Law, and
- (b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law; and

“taxpayer” means a person liable for taxes in respect of taxable property.

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

PART III

ADMINISTRATION

Tax Administrator

3.(1) Council must, by resolution, appoint a tax administrator to administer this Law on the terms and conditions set out in the resolution.

(2) The tax administrator must fulfill the responsibilities given to the tax administrator under this Law and the Assessment Law.

(3) The tax administrator may, with the consent of Council, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of the First Nation.

(4) The tax administrator's responsibilities include:

(a) the collection of taxes and the enforcement of payment under this Law; and

(b) the day to day management of the First Nation's local revenue account.

Authorization of Financial Management Board

4. Notwithstanding any other provision of this Law, if the FMB gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the FMB to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

PART IV

LIABILITY FOR TAXATION

Application of Law

5. This Law applies to all interests in land.

Tax Liability

6.(1) Except as provided in Part V, all interests in land are subject to taxation under this Law.

(2) Taxes levied under this Law are a debt owed to the First Nation, recoverable by the First Nation in any manner provided for in this Law or in a court of competent jurisdiction.

(3) Where an interest in land is not subject to taxation, the liability for taxation of any other interest in the same property is not affected.

(4) Where a person alleges that he or she is not liable to pay taxes imposed under this Law, the person may seek a remedy from the Assessment Review Board, Council, or the Commission, or initiate proceedings in a court of competent jurisdiction.

(5) Taxes are due and payable under this Law notwithstanding a proceeding under subsection (4).

(6) Any person who shares the same interest in taxable property is jointly and severally liable to the First Nation for all taxes imposed on that taxable property under this Law during the taxation year and for all unpaid taxes imposed in a previous taxation year, including, for clarity interest, penalties and costs as provided in this Law.

Tax Refunds

7.(1) Where

(a) the Assessment Review Board, Council, the Commission or a court of competent jurisdiction determines that a person is not liable for taxes under this Law, or

(b) it is determined under this Law that a person was taxed in excess of the proper amount,

the tax administrator must refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to a refund of taxes, Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to the First Nation in respect of taxable property held by that person.

(3) Where a person is entitled to be refunded an amount of taxes paid under this Law, the tax administrator must pay the person interest as follows:

(a) interest accrues from the date that the taxes were originally paid to the First Nation;

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

(c) interest will not be compounded; and

(d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

PART V

EXEMPTIONS FROM TAXATION

Exemptions

8.(1) The following interests in land are exempt from taxation under this Law to the extent indicated:

(a) subject to subsection (2), any interest in land held or occupied by a member of the First Nation;

- (b) subject to subsection (2), any interest in land held or occupied by the First Nation;
- (c) a building used for public school purposes or for a purpose ancillary to the operation of a public school and the land on which the building stands;
- (d) a building used or occupied by a religious body and used for public worship, religious education or as a church hall and the land on which the building stands;
- (e) a building used solely as a hospital, not operated for profit, and the land on which the building stands;
- (f) a building used as a university, technical institute or public college, not operated for profit and the land on which the building stands;
- (g) an institutional building used to provide housing accommodation for the elderly or persons suffering from physical or mental disability, not operated for profit and the land on which the building stands; and
- (h) that part of a cemetery actually used for burial purposes.

(2) The exemptions in paragraphs (1)(a) and (b) do not apply to interests in land that are held by a member of the First Nation, the First Nation or a First Nation Corporation, as the case may be, where that interest in land is actually occupied by someone other than a member of the First Nation, the First Nation or a First Nation Corporation.

(3) An exemption from taxation applies only to that portion of a building occupied or used for the purpose for which the exemption is granted, and a proportionate part of the land on which the building is situated.

PART VI

GRANTS AND TAX ABATEMENT

Grants for Surrounding Land

9. Where a building is exempted from taxation under this Law, Council may provide to the holder a grant equivalent to the taxes payable on that area of land surrounding the building determined by Council to be reasonably necessary in connection with it.

Annual Grants

10.(1) Council may provide for a grant to a holder, equivalent to or less than the taxes payable on a property, where the holder of the property is a charitable, philanthropic or other not-for-profit corporation and Council considers that the property is used for a purpose that is directly related to the purposes of the corporation.

(2) Council may provide for a grant to holders who would be entitled to a grant under the provisions of the *Home Owner Grant Act* (BC) if the holder's property was subject to taxation by a local government.

(3) A grant under subsection (2) must be in an amount equal to the amount to which a person would be entitled under the *Home Owner Grant Act* (BC) if the holder's property was subject to taxation by a local government.

(4) Council will in each taxation year determine all grants that will be given under this Part and will authorize those grants in an expenditure law.

PART VII

LEVY OF TAX

Tax Levy

11.(1) Council may establish two or more taxation districts for the purpose of setting different rates of tax for each taxation district.

(2) Council hereby establishes two taxation districts, known as Taxation District No. 1 and Taxation District No. 2.

(3) The two taxation districts established pursuant to subsection (2) shall consist of the region(s) described as follows:

(a) Taxation District No. 1 – All of Osoyoos Indian Reserve No. 1 lying north of the heavy bold line shown on the plan attached as Schedule XI and all of Osoyoos Indian Reserve No. 3; and

(b) Taxation District No. 2 – All of Osoyoos Indian Reserve No. 1 lying south of the heavy bold line shown on the plan attached as Schedule XI.

(4) On or before May 28 in each taxation year, Council must adopt a law setting the rate of tax to be applied to each property class of each taxation district.

(5) A law setting the rate of tax may establish a different rate of tax for each property class of each taxation district.

(6) Taxes must be levied by applying the rate of tax against each one thousand dollars (\$1,000) of assessed value of the interest in land.

(7) Taxes levied under this Law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

(8) Notwithstanding subsection (6), Council may establish, in its annual law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land, provided that the minimum tax must not exceed four hundred dollars (\$400).

(9) A minimum tax established under the authority of subsection (8) may be established in respect of one or more property classes of each taxation district.

Tax Payments

12.(1) Taxes are due and payable on or before July 2 of the taxation year in which they are levied.

(2) Taxes must be paid at the office of the First Nation during normal business hours, by cheque, money order or cash.

(3) Payment of taxes made by cheque or money order must be made payable to the “Osoyoos Indian Band.”

PART VIII

TAX ROLL AND TAX NOTICE

Tax Roll

13.(1) On or before May 31 of each taxation year, the tax administrator must create a tax roll for that taxation year.

(2) The tax roll must be in paper or electronic form and must contain the following information:

- (a) a description of the property as it appears on the assessment roll;
- (b) the name and address of the holder entered on the assessment roll with respect to the property;
- (c) the name and address of every person entered on the assessment roll with respect to the property;
- (d) the assessed value by classification of the land and the improvements as it appears in the assessment roll, exclusive of exemptions, if any;
- (e) the amount of taxes levied on the property in the current taxation year under this Law; and
- (f) the amount of any unpaid taxes from previous taxation years.

(3) The tax administrator may use the certified assessment roll as the tax roll by adding the following information to the assessment roll:

- (a) the amount of taxes levied on the property in the current taxation year under this Law; and
- (b) the amount of any unpaid taxes from previous taxation years.

Annual Tax Notices

14.(1) On or before June 1 of each taxation year, the tax administrator must mail a Tax Notice to:

- (a) each holder of taxable property under this Law, and
- (b) each person whose name appears on the tax roll in respect of the property, to the address of the person as shown on the tax roll.

(2) The tax administrator must enter on the tax roll the date of mailing a Tax Notice.

(3) The mailing of the Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes.

(4) If a number of properties are assessed in the name of the same holder, any number of those properties may be included in one Tax Notice.

(5) Where the holder of a charge on taxable property gives notice to the assessor of the charge under the Assessment Law and the assessor enters the holder's name on the assessment roll, the tax administrator must mail a copy of all tax notices issued in respect of the property to the holder of the charge during the duration of the charge.

(6) Where applicable, a Tax Notice must state that taxes are payable in conjunction with periodic lease payments under Part IX.

Amendments to Tax Roll and Tax Notices

15.(1) Where the assessment roll has been revised in accordance with the Assessment Law, or where a supplementary assessment roll is issued in accordance with the Assessment Law, the tax administrator must amend the tax roll or create a supplementary tax roll, as necessary, and mail an amended Tax Notice to every person affected by the amendment.

(2) The duties imposed on the tax administrator with respect to the tax roll and the provisions of this Law relating to tax rolls, so far as they are applicable, apply to supplementary tax rolls.

(3) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 7.

(4) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

Subdivision

16.(1) If a property is subdivided, by lease or other legal instrument before June 1 in the taxation year, the tax administrator may

(a) apportion the taxes payable in that year among the properties created by the subdivision in the same proportions as taxes would have been payable in respect of the properties had the subdivision occurred on or before the assessment roll was certified under the Assessment Law; and

(b) on making an apportionment under paragraph (1)(a), record the apportionment on the tax roll in the manner that the tax administrator considers necessary.

(2) Taxes apportioned to a property under subsection (1) are the taxes payable in respect of the property in the year for which they are apportioned.

(3) The assessor must provide the tax administrator with the assessed values necessary to calculate the proportions of taxes referred to in subsection (1).

Requests for Information

17.(1) The tax administrator may deliver a Request for Information containing the information set out in Schedule I, to a holder or a person who has disposed of property, and that person must provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The tax administrator is not bound by the information provided under subsection (1).

PART IX PERIODIC PAYMENTS

Taxes as Percentage of Rental Payment

18.(1) Council, with the consent of the locatee where applicable, may by resolution declare that taxes respecting an interest in land that is leased be expressed as a percentage of the rent payment and collected with it in accordance with the terms of a lease agreement or the terms of an agreement with the landlord.

(2) Where the First Nation has entered 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 payment on account of tax will be a discharge of the liability for tax to the extent of the payment.

(3) Where taxes are due and payable in conjunction with payment of rent under this Part, the proportionate payment is due and payable on the date that the rent is due and payable.

PART X PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

19.(1) On receipt of a payment of taxes, the tax administrator must issue a receipt to the taxpayer and must enter the receipt number on the tax roll opposite the interest in land for which the taxes are paid.

Tax Certificate

20.(1) On receipt of a written request and payment of the fee set out in subsection (2), the tax administrator must issue a Tax Certificate showing whether taxes have been paid in respect of an interest in land and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is twenty-five dollars (\$25) for each tax roll folio searched.

PART XI

PENALTIES AND INTEREST

Penalty

21.(1) If all or any portion of taxes remain unpaid after July 2 of the year in which they are levied, a penalty of ten percent (10%) of the portion that remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

Interest

22.(1) If all or any portion of taxes remains unpaid on December 31 of the year levied, the unpaid portion accrues interest at fifteen percent (15%) per annum, compounded annually.

Application of Payments

23.(1) Payments for taxes must be credited by the tax administrator first, to taxes, including interest, from previous taxation years, second, to a penalty added in the current taxation year, and third, to unpaid taxes for the current taxation year.

PART XII

REVENUES AND EXPENDITURES

Revenues and Expenditures

24.(1) All revenues raised under this Law must be placed into a local revenue account, separate from other moneys of the First Nation.

(2) Revenues raised include:

- (a) taxes, including for clarity interest, penalties and costs, as set out in this Law; and
- (b) payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this Law must be made under the authority of an expenditure law.

Reserve Funds

25.(1) Council may establish reserve funds for one or more of the following purposes:

- (a) capital infrastructure replacement;
- (b) capital infrastructure improvement; and
- (c) any other purpose provided for in an expenditure law,

provided any such reserve fund established under paragraph (1)(a) or (1)(b) is supported by a capital development plan, and that any reserve fund established under paragraph (1)(c) is supported by either a capital development plan, or a

contingent liability plan, land management plan or long-term economic plan of the First Nation, as the case may be.

(2) Except as provided in this section, money in a reserve fund must be deposited in a separate account and the money and interest earned on it must be used only for the purpose for which the reserve fund was established.

(3) For capital purpose reserve funds, Council may

(a) under an expenditure law, transfer moneys in a reserve fund to another reserve fund or account only where all projects for which the reserve fund was established have been completed; and

(b) by resolution, borrow money from a reserve fund where not immediately required, on condition that the First Nation repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to the First Nation, no later than the time when the money is needed for the purposes of that reserve fund.

(4) For non-capital purpose reserve funds, transfers or borrowing of reserve funds must be authorized by Council in an expenditure law.

(5) Council must authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure law.

(6) Where moneys in a reserve fund are not immediately required, the tax administrator must invest those moneys in one or more of the following:

(a) securities of Canada or of a province;

(b) securities guaranteed for principal and interest by Canada or by a province;

(c) securities of a municipal finance authority or the First Nations Finance Authority;

(d) investments guaranteed by a bank, trust company or credit union; or

(e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

PART XIII

COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

26.(1) The liability referred to in subsection 6(2) is a debt recoverable by the First Nation in a court of competent jurisdiction and may be recovered by any other method authorized in this Law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

(3) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this Law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

(4) Before commencing enforcement proceedings under Parts XIV, XV and XVI, the tax administrator must request authorization from Council by resolution.

Tax Arrears Certificate

27.(1) Before taking any enforcement measures or commencing any enforcement proceedings under Parts XIV, XV and XVI and subject to subsection (2), the tax administrator must issue a Tax Arrears Certificate and deliver it to every person named on the tax roll in respect of that property.

(2) A Tax Arrears Certificate must not be issued for at least six (6) months after the day on which the taxes became due.

Creation of Lien

28.(1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The tax administrator must maintain a list of all liens created under this Law.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

(4) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the tax administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator must register a discharge of the lien without delay.

(6) Discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

Delivery of Documents in Enforcement Proceedings

29.(1) This section applies to this Part and Parts XIV, XV and XVI.

(2) Delivery of a document may be made personally or by sending it by registered mail.

(3) Personal delivery of a document is made

- (a) in the case of an individual, by leaving the document with that individual or with an individual at least eighteen (18) years of age residing at that individual's place of residence;
- (b) in the case of a first nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the first nation, or with the first nation's legal counsel; and
- (c) in the case of a corporation, by leaving the document with the individual apparently in charge, at the time of delivery, of the head office or one of its branch offices, or with an officer or director of the corporation or the corporation's legal counsel.

(4) A document is considered to have been delivered

- (a) if delivered personally, on the day that personal delivery is made; and
- (b) if sent by registered mail, on the fifth day after it is mailed.

(5) Copies of notices must be delivered

- (a) where the notice is in respect of taxable property, to all persons named on the tax roll in respect of that taxable property; and
- (b) where the notice is in respect of personal property, to all holders of security interests in the personal property registered under the laws of the Province.

PART XIV

SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and Sale of Personal Property

30.(1) Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this Law.

(3) The costs payable by the debtor under this section are set out in Schedule III to this Law.

Notice of Seizure and Sale

31.(1) Before proceeding under subsection 30(1), the tax administrator must deliver to the debtor a Notice of Seizure and Sale.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any personal property described in the Notice of Seizure and Sale that is in the possession of the debtor and is located on the reserve.

(3) The person who seizes personal property must deliver to the debtor a receipt for the personal property seized.

Notice of Sale of Seized Personal Property

32.(1) The tax administrator must publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property must not occur until at least sixty (60) days after the personal property was seized.

Conduct of Sale

33.(1) A sale of personal property must be conducted by public auction.

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

(3) The tax administrator must conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice must be published in the manner set out in subsection 32(1).

(4) If at any time before the seized property is sold a challenge to the seizure is made to a court of competent jurisdiction, the sale must be postponed until after the court rules on the challenge.

Registered Security Interests

34. The application of this Part to the seizure and sale of personal property subject to a registered security interest is subject to any laws of the Province regarding the seizure and sale of such property.

Proceeds of Sale

35.(1) The proceeds from the sale of seized personal property must be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province, and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

PART XV

SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Seizure and Assignment of Taxable Property

36.(1) Where taxes remain unpaid more than nine (9) months after a Tax Arrears Certificate is issued, the tax administrator may levy the amount of unpaid taxes by way of the seizure and assignment of the taxable property.

(2) Before proceeding under subsection (1), the tax administrator must serve a Notice of Seizure and Assignment of Taxable Property on the debtor and deliver a copy to any locatee with an interest in the taxable property.

(3) Not less than six (6) months after a Notice of Seizure and Assignment of Taxable Property is delivered to the debtor, the tax administrator may sell the right to an assignment of the taxable property by public tender or auction.

(4) Council must, by resolution, prescribe the method of public tender or auction, including the conditions that are attached to the acceptance of an offer.

Upset Price

37.(1) The tax administrator must set an upset price for the sale of the right to an assignment of the taxable property that is not less than the total amount of the taxes payable on the taxable property, calculated to the end of the redemption period set out in subsection 41(1), plus five percent (5%) of that total.

(2) The upset price is the lowest price for which the taxable property may be sold.

Notice of Sale of a Right to Assignment of Taxable Property

38.(1) A Notice of Sale of a Right to Assignment of Taxable Property must be

(a) published in the local newspaper with the largest circulation at least once in each of the four (4) weeks preceding the date of the public tender or auction; and

(b) posted in a prominent place on the reserve not less than ten (10) days before the date of the public tender or auction.

(2) The tax administrator must conduct a public auction or tender at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn the public tender or auction, in which case a further notice must be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, the First Nation is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

Notice to Minister

39. The tax administrator must, without delay, notify the Minister of Indian and Northern Affairs in writing of the sale of a right to an assignment of taxable property made under this Law.

Subsisting Rights

40.(1) When taxable property is sold by public tender or auction, all rights in it held by the holder of the taxable property or a holder of a charge immediately cease to exist, except as follows:

- (a) the taxable property is subject to redemption as provided in subsection 41(1);
- (b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to
 - (i) impeachment for waste, and
 - (ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;
- (c) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and
- (d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

Redemption Period

41.(1) At any time within three (3) months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%).

- (2) On redemption of the taxable property under subsection (1),
 - (a) if the right to an assignment was sold to a bidder, the First Nation must, without delay, repay to that bidder the amount of the bid; and
 - (b) the tax administrator must notify the Minister of Indian and Northern Affairs in writing of the redemption.
- (3) No assignment of taxable property must be made until the end of the redemption period provided for in subsection (1).

(4) Subject to a redemption under subsection (2), at the end of the redemption period, the First Nation must assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 38(3).

Assignment of Taxable Property

42.(1) Taxable property must not be assigned to any person or entity who would not have been entitled under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, to obtain the interest or right constituting the taxable property.

- (2) The tax administrator must register an assignment of any taxable property assigned in accordance with this Law in every registry in which the taxable property is registered at the time of the assignment.
- (3) An assignment under subsection 41(4) operates
 - (a) as a transfer of the taxable property to the bidder from the debtor, without an attestation or proof of execution; and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered under subsection (2), except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

(4) Upon registration under subsection (2), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

43.(1) At the end of the redemption period, the proceeds from the sale of a right to assignment of taxable property must be paid

(a) first, to the First Nation, and

(b) second, to any other holders of registered interests in the property in order of their priority at law,

and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

Resale by First Nation

44.(1) If the right to assignment of taxable property is purchased by the First Nation under subsection 38(3), the tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.

(2) A sale under subsection (1) does not affect the period for or the right of redemption by the debtor as provided in this Law.

PART XVI**DISCONTINUANCE OF SERVICES****Discontinuance of Services**

45.(1) Subject to this section, the First Nation may discontinue any service it provides to the taxable property of a debtor if

(a) revenues from this Law or any property taxation law enacted by the First Nation are used to provide that service to taxpayers; and

(b) taxes remain unpaid by a debtor more than thirty (30) days after a Tax Arrears Certificate was delivered to the debtor.

(2) At least thirty (30) days before discontinuing any service, the tax administrator must deliver to the debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services.

- (3) The First Nation must not discontinue
 - (a) fire protection or police services to the taxable property of a debtor;
 - (b) water or garbage collection services to taxable property that is a residential dwelling; or
 - (c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

PART XVII

GENERAL PROVISIONS

Disclosure of Information

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

- (a) in the course of administering this Law or performing functions under it;
- (b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or
- (c) in accordance with subsection (2).

(2) The tax administrator may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

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

Disclosure for Research Purposes

47. Notwithstanding section 46, Council may disclose information and records to a third party for research purposes, including statistical research, provided

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

Validity

48. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay tax or any other amount under this 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 a tax roll, Tax Notice, or any notice given under this Law; or
- (c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Limitation on Proceedings

49.(1) No person may commence an action or proceeding for the return of money paid to the First Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the making of the payment.

(2) If a person fails to start an action or proceeding within the time limit described in this section, then money paid to the First Nation must be deemed to have been voluntarily paid.

Notices

50.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

- (a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll;
- (b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or
- (c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll.

(2) Except where otherwise provided in this Law,

- (a) a notice given by mail is deemed received on the fifth day after it is posted,
- (b) a notice posted on property is deemed received on the second day after it is posted, and
- (c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

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

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

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

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

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

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Repeal

52. The *Osoyoos Indian Band Property Taxation By-law PR-95-02*, as amended, is hereby repealed in its entirety.

Force and Effect

53. This Law comes into force and effect on the later of November 1, 2009 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the [15th] day of [September], 2009.

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

[Clarence Louie]

Chief Clarence Louie

[Tony Baptiste]

Councillor Tony Baptiste

[Theresa Gabriel]

Councillor Theresa Gabriel

[Veronica McGinnis]

Councillor Veronica McGinnis

[Charlotte M. Stringam]

Councillor Charlotte Stringam

SCHEDULE I

(Subsection 17(1))

**REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR THE OSOYOOS INDIAN BAND**

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND _____

DATE OF REQUEST: _____

PURSUANT to subsection 17(1) of the *Osoyoos Indian Band Property Taxation Law, 2009*, I request that you provide to me, in writing, no later than _____, the following information relating to the above-noted interest in land:

- (1)
- (2)
- (3)

Tax Administrator for the Osoyoos Indian Band

Dated: _____, 20__.

SCHEDULE II
(Subsection 14(1))

TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND _____

PURSUANT to the provisions of the *Osoyoos Indian Band Property Taxation Law, 2009*, taxes in the amount of _____ dollars (\$____) are hereby levied with respect to the above-noted interest in land.

All taxes are due and payable on or before July 2. Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made at the offices of the Osoyoos Indian Band, located at 27104 McKinney Road, Oliver, British Columbia during normal business hours. Payment must be by cheque, money order or cash.

Taxes that are not paid by July 2 shall incur penalties and interest in accordance with the *Osoyoos Indian Band Property Taxation Law, 2009*.

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

Assessed value:	\$
Taxes (current year):	\$
Unpaid taxes (previous years)	\$
Penalties:	\$
Interest:	\$
Total Payable	\$

Tax Administrator for the Osoyoos Indian Band

Dated: _____, 20____

SCHEDULE III

(Subsection 30(3))

**COSTS PAYABLE BY DEBTOR ARISING FROM
SEIZURE AND SALE OF PERSONAL PROPERTY**

For costs arising from the seizure and sale of personal property:

1. For preparation of a notice \$ _____
2. For service of notice on each person or place \$ _____
3. For advertising in newspaper \$ _____
4. For time spent in conducting a seizure and sale of personal property \$ _____ per hour
5. Actual cost of seizure and storage will be charged based on receipts.

SCHEDULE IV

(Subsection 20(1))

TAX CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Osoyoos Indian Band Property Taxation Law, 2009*, I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land have been paid as of the date of this certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of _____ dollars (\$_____) are due and owing on the above-referenced interest in land as of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

Tax Administrator for the Osoyoos Indian Band

Dated: _____, 20____

SCHEDULE V

(Subsection 27(1))

TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Osoyoos Indian Band Property Taxation Law, 2009*, I hereby certify as follows:

That taxes, interest and penalties are unpaid in respect of the above-referenced interest in land, as follows:

Taxes: \$_____

Penalties: \$_____

Interest: \$_____

Total unpaid tax debt: \$_____

The total unpaid tax debt is due and payable immediately.

If the total unpaid tax debt is paid on or before _____, no further penalties and interest will be assessed on this amount.

If all or any portion of the tax debt is not paid on or before _____, a further penalty of _____ dollars (\$_____) will be assessed on that date.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of _____ percent (____ %) per annum, compounded _____.

Payments must be made at the offices of the Osoyoos Indian Band, located at McKinney Road, Oliver, British Columbia during normal business hours. Payment must be by cheque, money order or cash.

The following persons are jointly and severally liable for the total unpaid tax debt:

Tax Administrator for the Osoyoos Indian Band

Dated: _____, 20____

SCHEDEULE VI

(Subsection 31(1))

NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND _____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars (\$_____) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to subsection 31(2) of the *Osoyoos Indian Band Property Taxation Law, 2009*, seizing the personal property described as follows:

[insert general description of the personal property to be seized].

2. The tax administrator may retain a sheriff, bailiff or by-law enforcement officer to seize the property and the seized property will be held in the possession of the tax administrator, at your cost, such cost being added to the amount of the unpaid taxes.

3. If the unpaid taxes, penalties, interest and costs of seizure are not paid in full within sixty (60) days following the seizure of the property, the tax administrator may

(a) publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the _____ newspaper; and

(b) at any time after the second publication of the notice, sell the seized property by public auction.

AND TAKE NOTICE that the tax administrator will conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice will be published.

Tax Administrator for the Osoyoos Indian Band

Dated: _____, 20____

SCHEDELE VII

(Subsection 32(1))

NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to the Osoyoos Indian Band will take place on _____, 20_____
at _____ o'clock at _____ [location].

The following personal property, seized pursuant to subsection 31(2) of the *Osoyoos Indian Band Property Taxation Law, 2009*, will be sold at the public auction:

[general description of the goods]

The proceeds of sale of the seized property shall be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province of British Columbia and any remaining proceeds shall be paid to the debtor.

Tax Administrator for the Osoyoos Indian Band

Dated: _____, 20____

SCHEDULE VIII

(Subsection 36(2))

NOTICE OF SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTYTO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND _____
(the "taxable property")

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars (\$_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to subsection 36(1) of the *Osoyoos Indian Band Property Taxation Law, 2009*, seizing and selling a right to an assignment of the taxable property by public tender [auction] as follows:

1. The public tender or auction, including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Osoyoos Indian Band, a copy of which may be obtained from the tax administrator.
2. The tax administrator will
 - (a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the _____ newspaper at least once in each of the four (4) weeks preceding the date of the sale; and
 - (b) post the Notice of Sale of a Right to Assignment of Taxable Property in a prominent place on the reserve not less than ten (10) days preceding the date of the sale.
3. The Notice of Sale of a Right to Assignment of Taxable Property will set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.
4. The upset price will be not less than the total amount of the taxes, interest and penalties payable, calculated to the end of the redemption period, plus five percent (5%) of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.
5. The tax administrator will conduct the public tender [auction] at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn in which case a further notice will be published.

6. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.
7. The debtor may redeem the right to an assignment of the taxable property after the sale by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (hereinafter referred to as the “redemption period”). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.
8. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.
9. Council of the Osoyoos Indian Band will, without delay, notify the Minister of Indian and Northern Affairs in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to an assignment of the taxable property.
10. The tax administrator will register the assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.
11. An assignment of the taxable property operates
 - (a) as a transfer to the bidder or the First Nation, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and
 - (b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.
12. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

13. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Osoyoos Indian Band Property Taxation Law, 2009*.

Tax Administrator for the Osoyoos Indian Band

Dated: _____, 20____

SCHEDEULE IX

(Subsection 38(1))

**NOTICE OF SALE OF A RIGHT TO ASSIGNMENT
OF TAXABLE PROPERTY**TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND _____
(the "taxable property")

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on _____, 20__.

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of _____ dollars (\$_____), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender [auction] for unpaid taxes, penalties and interest owed to the Osoyoos Indian Band.

The public tender [auction] will take place on:

_____, 20__ at _____ o'clock at
_____ (location).

The tax administrator will conduct the public tender [auction] at the above time and place unless it is necessary to adjourn in which case a further notice will be published.

AND TAKE NOTICE that:

1. The upset price for the taxable property is: _____ dollars (\$______). The upset price is the lowest price for which the taxable property will be sold.
2. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Osoyoos Indian Band as set out in this notice.
3. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.
4. The debtor may redeem the right to an assignment of the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (referred to as the "redemption period"). Where

the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

5. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, of obtaining the interest or right constituting the taxable property.

6. Council of the Osoyoos Indian Band will, without delay, notify the Minister of Indian and Northern Affairs in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to assignment of the taxable property.

7. The tax administrator will register an assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

8. An assignment of the taxable property operates

(a) as a transfer to the bidder from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

9. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

10. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Osoyoos Indian Band Property Taxation Law, 2009*.

Tax Administrator for the Osoyoos Indian Band

Dated: _____, 2009

SCHEDULE X

(Subsection 45(2))

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND _____

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars (\$_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the *Osoyoos Indian Band Property Taxation Law, 2009*.

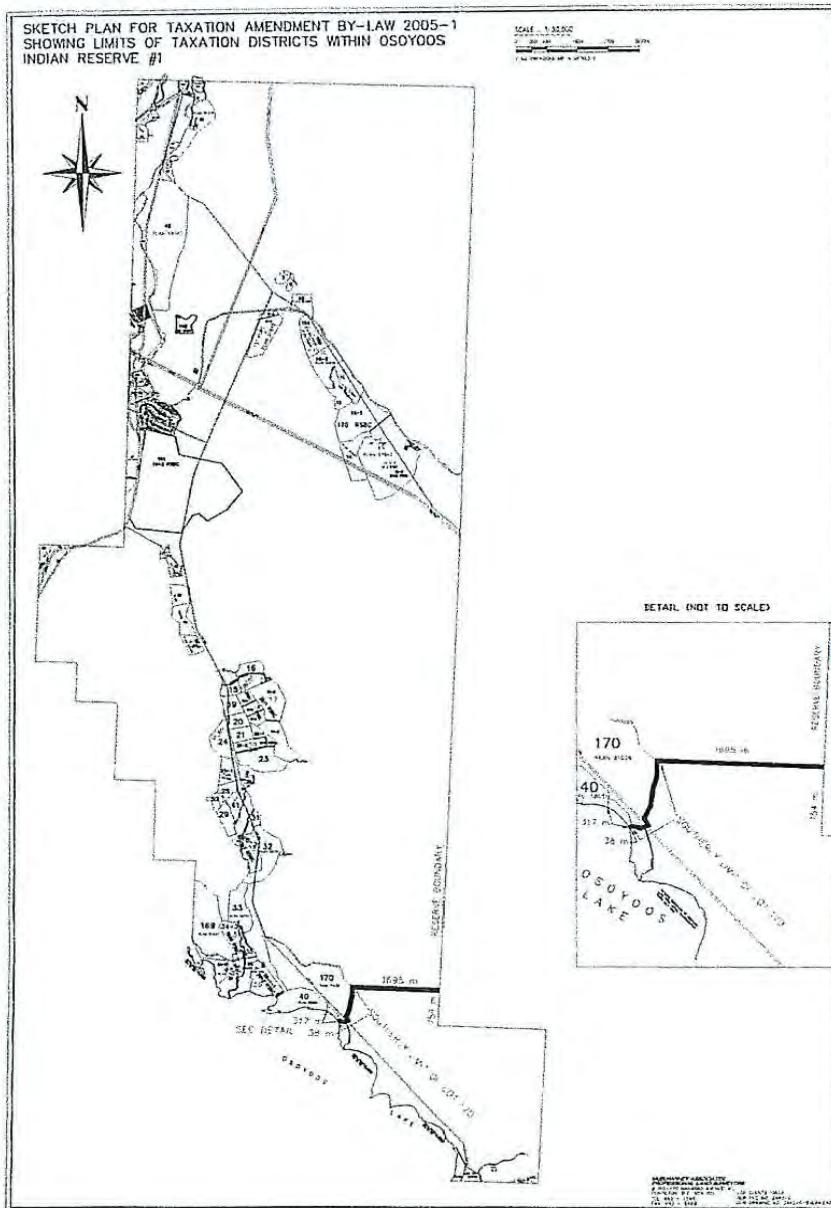
AND TAKE NOTICE that if the taxes are not paid in full on or before _____, being thirty (30) days from the date of issuance of this notice, the following services will be discontinued:

[list services to be discontinued]

Tax Administrator for the Osoyoos Indian Band

Dated: _____, 20____

SCHEDULE XI
(Subsection 11(3))



SEABIRD ISLAND INDIAN BAND
ANNUAL EXPENDITURE LAW, 2009

[Effective September 16, 2009]

WHEREAS:

- A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;
- B. The Council of the Seabird Island Indian Band has enacted the *Seabird Island Indian Band Property Taxation By-law* and the *Seabird Island Indian Band Property Assessment By-law*, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; and
- C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws,

NOW THEREFORE the Council of the Seabird Island Indian Band, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Seabird Island Indian Band Annual Expenditure Law, 2009*.

2. In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

“annual budget” means the budget, attached as Schedule I to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment Law” means the *Seabird Island Indian Band Property Assessment By-law*

“Council” has the meaning given to that term in the Act;

“First Nation” means the Seabird Island Indian Band, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by a First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Seabird Island Indian Band Property Taxation By-law*.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2009 and ending March 31, 2010 is attached as Schedule I to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in Schedule I.

6. Expenditures of local revenues must be made only in accordance with the annual budget.

7. Notwithstanding section 6 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

10. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

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

12. The schedules attached to this Law form part of and are integral to this Law.

13. This Law comes into force and effect on the later of July 30, 2009 and the day it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 30 day of June, 2009, at Agassiz, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

[Clem Seymour]

Chief Clem Seymour

[Art Andrew]

Councillor Art Andrew

Councillor James Harris

[Carol Hope]

Councillor Carol Hope

Councillor Dianna Kay

[Richard M Louie]

Councillor Richard Louie

[Marcie Peters]

Councillor Marcie Peters

[Margaret Pettis]

Councillor Margaret Pettis

Councillor Hahzinak (Zena) Schultz

SCHEDULE
ANNUAL BUDGET

REVENUES

Property Tax Levies, Interest & Penalties for Current Fiscal Year	\$830 228
Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years	\$ 0
TOTAL REVENUES	\$830 228

EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	302 773
b. General Administrative	35 000
c. General Government	N/A
d. Assessment and Board of Review	25 300
2. Protection Services	
a. Fire Protection	55 265
b. Flood Protection	50 000
3. Community Development	
a. Recreation	87 672
b. Community Events	184 363
c. Justice	69 204
4. Environment Health Services	
a. Spotted Frog Rehabilitation	N/A
b. Animal and Pest Control	2 640
9. Taxes Collected for Other Governments	
Grants:	
Home owner grant equivalents:	N/A
Not-for-profit corporations:	N/A
Other Expenditures:	
Municipal Service Agreements	N/A
Amounts payable to the First Nations Finance Authority:	N/A
Contingency Amounts:	8 302
Reserve Funds:	N/A

Payments into Reserve Funds:	N/A
Expenditures from Reserve Funds:	N/A
TOTAL EXPENDITURES	\$830 228
BALANCE	\$ 0

SEABIRD ISLAND INDIAN BAND
ANNUAL RATES LAW, 2009

[Effective September 16, 2009]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of the Seabird Island Indian Band has enacted the *Seabird Island Indian Band Property Taxation By-law* and the *Seabird Island Indian Band Property Assessment By-law*, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve,

NOW THEREFORE the Council of the Seabird Island Indian Band, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Seabird Island Indian Band Annual Rates Law, 2009*.

2. In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

“Assessment Law” means the *Seabird Island Indian Band Property Assessment By-law*;

“First Nation” means the Seabird Island Indian Band, being a band named in the schedule to the Act;

“property taxation law” means a law made under paragraph 5(1)(a) of the Act; and

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Seabird Island Indian Band Property Taxation By-law*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2009 shall be determined by imposing the rates set out in the Schedule for each property class established in the Assessment Law, upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

6. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

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

8. The Schedule attached to this Law forms part of and is integral to this Law.

9. This Law comes into force and effect on July 30, 2009 the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 27 day of August, 2009, at Agassiz, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

[Clem Seymour]

Chief Clem Seymour

[Art Andrew]

Councillor Art Andrew

Councillor James Harris

[Carol Hope]

Councillor Carol Hope

Councillor Dianna Kay

[Richard M Louie]

Councillor Richard Louie

[Marcie Peters]

Councillor Marcie Peters

[Margaret Pettis]

Councillor Margaret Pettis

Councillor Hahzinak (Zena) Schultz

SCHEDULE**TAX RATES**

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
<u>British Columbia</u>	
Class 1 Residential	6.1301
Class 2 Utilities	68.5278
Class 4 Major Industry	19.5869
Class 5 Light Industry	23.1181
Class 6 Business and Other	18.9915
Class 7 Forest Land	12.5996
Class 8 Recreational Property/Non Profit Organization	9.2292
Class 9 Farm As per Acre Stated In Their Contract	\$20.00/Acre
Class 10 Prescribed Railway Right of Way – Land	42.3119
Class 10 Prescribed Railway Right of Way – Improvements	61.65476

SHXW'ŌWHÁMEL FIRST NATION ANNUAL EXPENDITURE LAW, 2009

[Effective September 4, 2009]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the Shxw'ōwhámel First Nation has enacted the *Shxw'ōwhámel Property Assessment By-law* dated October 2, 2003 and the *Shxw'ōwhámel Property Taxation By-law* dated October 2, 2003 made under s.83 *Indian Act*, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

NOW THEREFORE the Council of the Shxw'ōwhámel First Nation duly enacts as follows:

1. This Law may be cited as the *Shxw'ōwhámel First Nation Annual Expenditure Law, 2009*.

2. In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

“Annual budget” means the budget, attached as a Schedule to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment Law” means the *Shxw'ōwhámel Property Assessment By-law* dated October 2, 2003;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Shxw'ōwhámel First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“Local revenues” means money raised by the First Nation under a property taxation law;

“Property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“Taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Shxw’ōwhámel Property Taxation By-law* dated October 2, 2003.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2009, and ending March 31, 2010, is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

6. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

12. The Schedule attached to this Law forms part of and is an integral part of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the [26] day of [August], 2009, at Shxw’ōwhámel First Nation, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

[Brenda Peters]

Siya:m Council [Brenda Peters]

[Dean Jones]

Siya:m Council [Dean Jones]

[Lenora Fraser]

Siya:m Council [Lenora Fraser]

[Melody Andrews]

Siya:m Council [Melody Andrews]

SCHEDULE
ANNUAL BUDGET

REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	\$51,959.21
2. Accumulated Surplus - Local revenues carried over from the previous fiscal year	\$0
3. Accumulated Deficit - Local revenues carried over from the previous fiscal year	\$0
TOTAL REVENUES	\$51,959.21

EXPENDITURES

1. General Government Expenditures	\$8,597.96
a. Executive and Legislative	\$4,500.00
b. General Administrative	\$2,597.96
c. Tax Appeals	\$1,500.00
2. Protection Services	\$4748.00
a. Policing	
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	
3. Recreation and Cultural Services	\$13,752
a. Recreation	\$10,000.00
b. Elders Program	\$2,000.00
c. Other Recreation and Culture	\$1,752.00
4. Community Development	\$20,000.00
a. Community Enhancement	\$15,000.00
b. Community Maintenance Program	\$5,000.00
c. Planning and Zoning	
d. Community Planning	
e. Economic Development Program	
f. Heritage Protection	
g. Agricultural Development	
h. Urban Renewal	

i.	Beautification	
j.	Land Rehabilitation	
k.	Tourism	
l.	Other Regional Planning and Development	
5.	Other Services	\$1,500.00
a.	Health	\$1,500.00
b.	Social Programs and Assistance	
c.	Trade and Industry	
d.	Other Service	
6.	Taxes Collected for Other Governments	\$1,500.00
a.	BC Assessment	\$1,500.00
7.	Contingency Amounts	\$1,861.25
TOTAL EXPENDITURES		\$51,959.21
<u>BALANCE</u>		\$0

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget period:

Fire Fighting services	\$ 4748.00/year
21 homes @ \$188/each and \$400/each @ non-residential/commercial x 2	

**SHXW'ÖWHÁMEL FIRST NATION
ANNUAL RATES LAW, 2009**

[Effective September 4, 2009]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of the Shxw'ōwhámel First Nation has enacted the *Shxw'ōwhámel Property Assessment By-law* dated October 2, 2003 and the *Shxw'ōwhámel Property Taxation By-law* dated October 2, 2003 made under s.83 *Indian Act*, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Shxw'ōwhámel First Nation duly enacts as follows:

1. This Law may be cited as the *Shxw'ōwhámel First Nation Annual Rates Law, 2009*.

2. In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

“Assessment Law” means the *Shxw'ōwhámel Property Assessment By-law* dated October 2, 2003;

“First Nation” means the Shxw'ōwhámel First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Shxw'ōwhámel Property Taxation By-law* dated October 2, 2003.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2009 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the [26] day of [August] 2009, at Hope, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

[Brenda Peters]

Siya:m Council [Brenda Peters]

[Dean Jones]

Siya:m Council [Dean Jones]

[Lenora Fraser]

Siya:m Council [Lenora Fraser]

[Melody Andrews]

Siya:m Council [Melody Andrews]

SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE
Class 1 - Residential	00.0000
Class 2 - Utilities	59.1683
Class 4 - Major Industry	00.0000
Class 5 - Light Industry	29.3567
Class 6 - Business and Other	20.0635
Class 7 - Forest Land	00.0000
Class 8 - Recreational Property/Non-Profit Organization	9.1176
Class 9 - Farm	12.3167
PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE
Class 1 - Residential	00.0000
Class 2 - Utilities	66.4122
Class 4 - Major Industry	00.0000
Class 5 - Light Industry	18.7428
Class 6 - Business and Other	00.0000
Class 7 - Forest Land	00.0000
Class 8 - Recreational Property/Non-Profit Organization	00.0000
Class 9 - Farm	19.6338
PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE
Class 1 - Residential	00.0000
Class 2 - Utilities	59.1683
Class 4 - Major Industry	00.0000
Class 5 - Light Industry	29.3567
Class 6 - Business and Other	20.0635
Class 7 - Forest Land	00.0000
Class 8 - Recreational Property/Non-Profit Organization	9.1176
Class 9 - Farm	12.3167

**SIMPCW FIRST NATION
PROPERTY ASSESSMENT LAW, 2009**

[Effective October 22, 2009]

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SCHEDULES

I	Property Classes
II	Request for Information by Assessor
III	Notice of Assessment Inspection
IV	Declaration of Purpose for the Use of Assessment Information
V	Assessment Notice
VI	Request for Reconsideration of Assessment
VII	Notice of Appeal to Assessment Review Board
VIII	Notice of Withdrawal
IX	Notice of Hearing
X	Order to Attend/Produce Documents
XI	Certification of Assessment Roll by Assessor

WHEREAS:

- A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;
- B. The Council of the Simpcw First Nation deems it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of the Simpcw First Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal and Statistical Management Act*;

NOW THEREFORE the Council of the Simpcw First Nation duly enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *Simpcw First Nation Property Assessment Law, 2009*.

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations enacted under that Act;

“assessable property” means property that is liable to assessment under this Law; “assessed value” means the market value of land or improvements, or both, as if the land or improvements were held in fee simple off the reserve, as determined under this Law;

“assessment” means a valuation and classification of an interest in land;

“Assessment Notice” means a notice containing the information set out in Schedule V;

“Assessment Review Board” means a board established by Council in accordance with Part IX;

“assessment roll” means a roll prepared pursuant to this Law, and includes a supplementary assessment roll, a revised assessment roll [and an assessment roll referenced in subsection 10(3)];

“assessor” means a person appointed by Council under subsection 3(1);

“chair” means the chair of the Assessment Review Board;

“Commission” means the First Nations Tax Commission established under the Act;

“complainant” means a person who commences an appeal of an assessment under this Law;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Simpcw First Nation, being a band named in the schedule to the Act;

“FMB” means the First Nations Financial Management Board established under the Act;

“holder” means a person in possession of an interest in land or a person who, for the time being,

- (a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,
- (b) is in actual occupation of the interest in land,
- (c) has any right, title, estate or interest in the interest in land, or
- (d) is a trustee of the interest in land;

“improvement” means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

“interest in land” or “property” means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

“manufactured home” means a structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to

- (a) be moved from one place to another by being towed or carried, and
- (b) provide
 - (i) a dwelling house or premises,
 - (ii) a business office or premises,
 - (iii) accommodation for any other purpose,
 - (iv) shelter for machinery or other equipment, or
 - (v) storage, workshop, repair, construction or manufacturing facilities;

“Notice of Appeal” means a notice containing the information set out in Schedule VII;

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

“Notice of Hearing” means a notice containing the information set out in Schedule IX;

“Notice of Withdrawal” means a notice containing the information set out in Schedule VIII;

“Order to Attend/Provide Documents” means an order containing the information set out in Schedule X;

“party”, in respect of an appeal of an assessment under this Law, means the parties to an assessment appeal under section 32;

“person” includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

“property class” means those categories of property established in subsection 6(10) for the purposes of assessment and taxation;

“Province” means the province of British Columbia;

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

“resolution” means a motion passed and approved by a majority of Council present at a duly convened meeting;

“revised assessment roll” means an assessment roll amended in accordance with section 12 of this Law;

“secretary” means the secretary of the Assessment Review Board appointed under section 25;

“supplementary assessment roll” means an assessment roll under section 19;

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

“Taxation Law” means the *Simpcw First Nation Property Taxation Law, 2009*;

“taxation year” means the calendar year to which an assessment roll applies for the purposes of taxation; and

“taxes” includes

(a) all taxes imposed, levied, assessed or assessable under the Taxation Law, and all penalties, interest and costs added to taxes under the Taxation Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 6(3)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III

ADMINISTRATION

Assessor

3.(1) Council must, by resolution, appoint one or more assessors to undertake assessments of assessable property in accordance with this Law and such other duties as set out in this Law or as directed by Council.

(2) An appointment under subsection (1) is on the terms and conditions set out in the resolution.

(3) An assessor appointed by Council must be qualified to conduct assessments of real property in the Province.

Authorization of Financial Management Board

4. Notwithstanding any other provision of this Law, if the FMB gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the FMB to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

Application of Law

5. This Law applies to all interests in land.

PART IV

ASSESSED VALUE

Assessment and Valuation

6.(1) The assessor must assess all interests in land that are subject to taxation under the Taxation Law and all interests in land for which payments-in-lieu may be accepted by Council.

(2) For the purpose of determining the assessed value of an interest in land for an assessment roll, the valuation date is July 1 of the year before the taxation year for which the assessment applies.

(3) The assessed value of an interest in land for an assessment roll is to be determined as if on the valuation date

(a) the interest in land was in the physical condition that it is in on October 31 following the valuation date; and

(b) the permitted use of the interest in land was the same as on October 31 following the valuation date.

(4) Paragraph (3)(a) does not apply to property referred to in paragraphs 18(3)(b) and (d) and the assessed value of property referred to in that section for an assessment roll must be determined as if on the valuation date the property was in the physical condition that it is in on December 31 following the valuation date.

(5) Except where otherwise provided, the assessor must assess interests in land at their market value as if held in fee simple off the reserve.

(6) The assessor must determine the assessed value of an interest in land and must enter the assessed value of the interest in land in the assessment roll.

(7) In determining assessed value, the assessor may, except where this Law has a different requirement, give consideration to the following:

- (a) present use;
- (b) location;
- (c) original cost;
- (d) replacement cost;
- (e) revenue or rental value;
- (f) selling price of the interest in land and comparable interests in land;
- (g) economic and functional obsolescence; and
- (h) any other circumstances affecting the value of the interest in land.

(8) Without limiting the application of subsections (5) and (6), an interest in land used for an industrial or commercial undertaking, a business or a public utility enterprise must be valued as the property of a going concern.

(9) Where a lease or other instrument granting an interest in land places a restriction on the use of the property, other than a right of termination or a restriction on the duration of the interest in land, the assessor must consider the restriction.

(10) Council hereby establishes the property classes established by the Province for provincial property assessment purposes, for the purposes of assessment under this Law and imposing taxes under the Taxation Law.

(11) The property classes established under subsection (10) are set out in Schedule I to this Law, and the classification criteria for each property class shall be determined using the corresponding provincial classification rules.

(12) As an exception to subsection (11), Class 7 (forest land) must include only lands respecting which a licence or permit to cut timber has been issued under the *Indian Act*.

(13) The assessor must assess interests in land according to the property classes established under this Law.

(14) Where a property falls into two (2) or more property classes, the assessor must determine the share of the assessed value of the property attributable to each class and assess the property according to the proportion each share constitutes of the total assessed value.

(15) Where two (2) or more persons are holders of assessable property, the assessor may choose to assess the property in the name of any of those persons or in the names of two (2) or more of those persons jointly.

(16) If a building or other improvement extends over more than one (1) property, those properties, if contiguous, may be treated by the assessor as one property and assessed accordingly.

(17) Where an improvement extends over, under or through land and is owned, occupied, maintained, operated or used by a person other than the holder

of the land, that improvement may be separately assessed to the person owning, occupying, maintaining, operating or using it, even though some other person holds an interest in the land.

(18) Except as otherwise provided in this Law, for the purposes of assessing interests in land the assessor must use

- (a) the valuation methods, rates, rules and formulas established under provincial assessment legislation existing at the time of assessment; and
- (b) the assessment rules and practices used by assessors in the Province for conducting assessments off the reserve.

Exemption from Assessment

7. Notwithstanding any other provision in this Law, improvements designed, constructed or installed to provide emergency protection for persons or domestic animals in the event of a disaster or emergency within the meaning of the *Emergency Program Act* (BC) are exempt from assessment under this Law.

PART V

REQUESTS FOR INFORMATION AND INSPECTIONS

Requests for Information

8.(1) The assessor may deliver a Request for Information containing the information set out in Schedule II, to a holder or a person who has disposed of assessable property, and that person must provide to the assessor, within fourteen (14) days from the date of delivery or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The assessor may in all cases assess the assessable property based on the information available to him or her and is not bound by the information provided under subsection (1).

Inspections

9.(1) The assessor may, for any purposes related to assessment, enter into or on and inspect land and improvements.

(2) Where the assessor wishes to conduct an inspection of assessable property for the purpose of assessing its value, the assessor must deliver a Notice of Assessment Inspection by personal delivery, mail, fax or e-mail to the person named on the assessment roll at the address indicated on the assessment roll.

(3) Personal delivery of a Notice of Assessment Inspection is made

- (a) in the case of delivery to a residential dwelling, by leaving the notice with a person at least eighteen (18) years of age residing there; and
- (b) in the case of delivery to any other assessable property, by leaving the notice with the person apparently in charge, at the time of delivery, on those premises.

(4) A Notice of Assessment Inspection is considered to have been delivered

- (a) if delivered personally, at the time personal delivery is made;
- (b) if sent by mail, five (5) days after the day on which the notice is postmarked;
- (c) if sent by fax, at the time indicated on the confirmation of transmission; and
- (d) if sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(5) Where an assessable property is occupied by a person other than the person named on the assessment roll, the person named on the assessment roll must make arrangements with the occupant to provide access to the assessor.

(6) Unless otherwise requested by the person named on the assessment roll, inspections of an assessable property must be conducted between 09:00 and 17:00 local time.

(7) If the assessor attends at an assessable property to inspect it and no occupant eighteen (18) years of age or older is present or permission to inspect the property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

(8) As part of an inspection under this section, the assessor must be given access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals respecting the assessable property and the occupant must, on request, furnish every facility and assistance required for the entry and examination.

PART VI

ASSESSMENT ROLL AND ASSESSMENT NOTICE

Assessment Roll

10.1(1) On or before December 31 of each year, the assessor must complete a new assessment roll containing a list of every interest in land that is liable to assessment under this Law.

(2) The assessment roll must be in paper or electronic form and must contain the following information:

- (a) the name and last known address of the holder of the interest in land;
- (b) a short description of the interest in land;
- (c) the classification of the interest in land;
- (d) the assessed value by classification of the interest in land;
- (e) the total assessed value of the interest in land;
- (f) the net assessed value of the interest in land subject to taxation under the Taxation Law; and

(g) any other information the assessor considers necessary or desirable.

Certification by Assessor

11. On completion of an assessment roll and on or before December 31 in that year, the assessor must

(a) certify in writing in substantially the form set out in Schedule XI that the assessment roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified assessment roll to Council.

Assessor to Prepare and Certify Revised Assessment Roll

12.(1) No later than March 31 after the certification of the assessment roll under section 11, the assessor must

(a) modify the assessment roll to reflect all reconsideration decisions, corrections of errors and omissions, and decisions received by the assessor from the Assessment Review Board;

(b) date and initial amendments made to the assessment roll under this section; and

(c) prepare a revised assessment roll.

(2) On completion of the revised assessment roll, the assessor must

(a) certify in writing in substantially the form set out in Schedule XI that the revised assessment roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified revised assessment roll to Council and to the chair.

(3) On certification under this section, the revised assessment roll becomes the assessment roll for the taxation year and it is deemed to be effective as of the date the assessment roll was certified under section 11.

Validity of Assessment Roll

13. An assessment roll is effective on certification and, unless amended in accordance with this Law, by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is

(a) valid and binding on all parties concerned, despite

(i) any omission, defect or error committed in, or with respect to, the assessment roll,

(ii) any defect, error or misstatement in any notice required, or

(iii) any omission to mail any notice required; and

(b) for all purposes, the assessment roll of the First Nation until the next certified assessment roll or certified revised assessment roll.

Inspection and Use of Assessment Roll

14.(1) On receipt by Council, the assessment roll is open to inspection in the First Nation office by any person during regular business hours.

(2) In addition to inspection under subsection 14(1), Council may allow the assessment roll to be inspected electronically through an online service, provided that the information available online does not include any names or other identifying information about a holder or other person.

(3) A person must not, directly or indirectly, use the assessment roll or information contained in the assessment roll

- (a) to obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means; or
- (b) to harass an individual.

(4) The assessor may require a person who wishes to inspect the assessment roll to complete a declaration in substantially the form set out in Schedule IV

- (a) specifying the purpose for which the information is to be used; and
- (b) certifying that the information contained in the assessment roll will not be used in a manner prohibited under this section.

Protection of Privacy in Assessment Roll

15.(1) On application by a holder, the tax administrator may omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment roll if, in the tax administrator's opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's household.

(2) Where the tax administrator omits or obscures information under subsection (1), such information must be obscured from all assessment rolls that are available for public inspection under subsection 14(1) or are otherwise accessible to the public.

Chargeholders

16.(1) Any person holding a charge on assessable property may, at any time, give notice, with full particulars of the nature, extent and duration of the charge, to the assessor and request that his or her name be added to the assessment roll in respect of that assessable property, for the duration of the charge.

(2) On receipt of a notice and request under this section, the assessor must enter the person's name and address on the assessment roll and provide copies of all assessment notices issued in respect of the assessable property.

Assessment Notice

17.(1) The assessor must, on or before December 31 of each year, mail an Assessment Notice to every person named in the assessment roll in respect of each assessable property, at the person's address on the assessment roll.

(2) Where requested by the recipient, an Assessment Notice may be e-mailed to a person named on the assessment roll, and the Assessment Notice will be deemed to have been delivered on the date that the e-mail is sent by the tax assessor.

(3) A person whose name appears in the assessment roll must give written notice to the assessor of any change of address.

(4) Any number of interests in land assessed in the name of the same holder may be included in one Assessment Notice.

(5) If several interests in land are assessed in the name of the same holder at the same value, the Assessment Notice may clearly identify the property assessed, without giving the full description of each property as it appears in the assessment roll.

(6) The assessor must provide, to any person who requests it and pays to the assessor the fee of six dollars (\$6), the information contained in the current Assessment Notice sent by the assessor.

PART VII**ERRORS AND OMISSIONS IN ASSESSMENT ROLL****Amendments by Assessor**

18.(1) Before March 16 in each year after the certification of an assessment roll under section 11, the assessor must notify and recommend correction to the Assessment Review Board of all errors or omissions in the assessment roll, except those errors or omissions corrected under subsection (2).

(2) Before March 16 in each year after the certification of an assessment roll under section 11, the assessor may amend an individual entry in the assessment roll to correct an error or omission, with the consent of the

(a) holder of the interest in land; and

(b) the complainant, if the complainant is not the holder.

(3) Without limiting subsection (1), the assessor must give notice to the Assessment Review Board and recommend correction of the assessment roll in any of the following circumstances:

(a) because of a change in a holder that occurs before January 1 in a taxation year that is not reflected in the certified assessment roll and that results in

(i) land or improvements, or both, that were not previously subject to taxation become subject to taxation, or

- (ii) land or improvements, or both, that were previously subject to taxation cease to be subject to taxation;
- (b) after October 31 and before the following January 1, a manufactured home is moved to a new location or destroyed;
- (c) after October 31 and before the following January 1, a manufactured home is placed on land that has been assessed or the manufactured home is purchased by the holder of land that has been assessed; and
- (d) improvements, other than a manufactured home, that
 - (i) are substantially damaged or destroyed after October 31 and before the following January 1, and
 - (ii) cannot reasonably be repaired or replaced before the following January 1.

(4) Except as provided in section 19, or pursuant to an order of a court of competent jurisdiction, the assessor must not make any amendments to the assessment roll after March 31 of the current taxation year.

(5) Where the assessment roll is amended under subsection (1), the assessor must mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

Supplementary Assessment Roll

19.(1) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that any interest in land

- (a) was liable to assessment for the current taxation year, but has not been assessed on the current assessment roll, or
- (b) has been assessed for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed on the current assessment roll, provided that a supplementary assessment roll under this section must not be prepared after December 31 of the taxation year in which the assessment roll certified under section 11 applies.

(2) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that an interest in land

- (a) was liable to assessment for a previous taxation year, but has not been assessed on the assessment roll for that taxation year, or
- (b) has been assessed in a previous taxation year for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed, but only if the failure to assess the interest in land, or the assessment for less than it was liable to be assessed, is attributable to

- (c) a holder's failure to disclose,
- (d) a holder's concealment of particulars relating to assessable property,
- (e) a person's failure to respond to a request for information under subsection 8(1), or
- (f) a person's making of an incorrect response to a request for information under subsection 8(1),

as required under this Law.

(3) In addition to supplementary assessments under subsections (1) and (2), the assessor may, at any time before December 31 of the taxation year in which the assessment roll certified under section 11 applies, correct errors and omissions in the assessment roll by means of entries in a supplementary assessment roll.

(4) The duties imposed on the assessor with respect to the assessment roll and the provisions of this Law relating to assessment rolls, so far as they are applicable, apply to supplementary assessment rolls.

(5) Where the assessor receives a decision of the Assessment Review Board after March 31 in a taxation year, the assessor must create a supplementary assessment roll reflecting the decision of the Assessment Review Board and this section applies.

(6) Nothing in this section authorizes the assessor to prepare a supplementary assessment roll that would be contrary to an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction.

(7) A supplementary assessment roll that implements an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction may not be appealed to the Assessment Review Board.

(8) The assessor must, as soon as practicable, after issuing a supplementary assessment roll

- (a) deliver a certified copy of the supplementary assessment roll to the Council;
- (b) where the supplementary assessment roll reflects a decision of the Assessment Review Board, deliver a certified copy of the supplementary assessment roll to the chair; and
- (c) mail an amended Assessment Notice to every person named on the assessment roll in respect of the interest in land affected.

(9) Where a supplementary assessment roll is issued under this Law, the supplementary assessment roll is deemed to be effective as of the date the assessment roll was certified under section 11 in respect of the assessable property affected.

PART VIII

RECONSIDERATION OF ASSESSMENT

Reconsideration by Assessor

20.(1) A person named on the assessment roll in respect of an assessable property may request that the assessor reconsider the assessment of that assessable property.

(2) A request for reconsideration may be made on one or more of the grounds on which an assessment appeal may be made under this Law.

(3) A request for reconsideration of an assessment must

(a) be delivered to the assessor within thirty (30) days after the day that the Assessment Notice is mailed or e-mailed to the person named on the assessment roll in respect of an assessable property;

(b) be made in writing and include the information set out in Schedule VI; and

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

(4) The assessor must consider the request for reconsideration and, within fourteen (14) days after receiving the request for reconsideration, either

(a) advise the person who requested the reconsideration that the assessor confirms the assessment; or

(b) where the assessor determines that assessable property should have been assessed differently, offer to the person who requested the reconsideration to modify the assessment.

(5) Where the person who requested the reconsideration agrees with the modification proposed by the assessor, the assessor must

(a) amend the assessment roll as necessary to reflect the modified assessment;

(b) give notice of the amended assessment to the tax administrator and to all other persons who received the Assessment Notice in respect of the assessable property; and

(c) where a Notice of Appeal has been delivered in respect of the assessable property, advise the Assessment Review Board of the modification.

(6) Where the person who requested the reconsideration accepts an offer to modify an assessment, that person must not appeal the modified assessment and must withdraw any Notice of Appeal filed in respect of the assessable property.

PART IX

ASSESSMENT REVIEW BOARD

Council to Establish Assessment Review Board

21.(1) Council must, by resolution, establish an Assessment Review Board to

(a) consider and determine all recommendations from the assessor under subsection 18(1); and

(b) hear and determine assessment appeals under this Law.

(2) The Assessment Review Board must consist of not less than three (3) members, including at least one (1) member who is a member of the law society of the Province and at least one (1) member who has experience in assessment appeals in the Province.

(3) Each member of the Assessment Review Board must hold office for a period of three (3) years unless the member resigns or is removed from office in accordance with this Law.

(4) If a member of the Assessment Review Board is absent, disqualified, unable or unwilling to act, Council may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

Remuneration and Reimbursement

22.(1) The First Nation must remunerate

(a) a member of the Assessment Review Board [and a replacement member appointed to act], other than the chair, for his or her services at a rate of four hundred dollars (\$400.00) per or day, and

(b) the chair for his or her services at a rate of five hundred dollars (\$500.00) per day plus travel expenses,

for time spent on activities related to the Assessment Review Board.

(2) The First Nation must reimburse a member of the Assessment Review Board [and a replacement member] for reasonable travel and out of pocket expenses necessarily incurred in carrying out his or her duties.

Conflicts of Interest

23.(1) A person must not serve as a member of the Assessment Review Board if the person

(a) has a personal or financial interest in the assessable property that is the subject of an appeal;

(b) is the Chief of the First Nation or a member of Council;

(c) is an employee of the First Nation; or

(d) has financial dealings with the First Nation, which might reasonably give rise to a conflict of interest or impair that person's ability to deal fairly and impartially with an appeal, as required under the terms of this Law.

(2) For the purposes of paragraph (1)(a), membership in the First Nation does not in itself constitute a personal or financial interest in assessable property.

Appointment of Chair

24.(1) Council must, by resolution, appoint one of the members of the Assessment Review Board as chair.

- (2) The chair must
 - (a) supervise and direct the work of the Assessment Review Board;
 - (b) undertake administrative duties as necessary to oversee and implement the work of the Assessment Review Board;
 - (c) determine procedures to be followed at hearings consistent with this Law;
 - (d) administer an oath or solemn affirmation to a person or witness before his or her evidence is taken; and
 - (e) preside at hearings of the Assessment Review Board.
- (3) If the chair is absent or incapacitated, Council must designate a member of the Assessment Review Board as the acting chair for the period that the chair is absent or incapacitated.

Appointment of Secretary

25.(1) Council must, by resolution, appoint a secretary of the Assessment Review Board.

- (2) The secretary of the Assessment Review Board must
 - (a) have the custody and care of all records, documents, orders and decisions made by or pertaining to the Assessment Review Board; and
 - (b) fulfill such other duties as directed by the chair and the Assessment Review Board.

Removal of Member

26. Council may terminate the appointment of a member of the Assessment Review Board for cause, including where a member

- (a) is convicted of an offence under the *Criminal Code*;
- (b) fails to attend three (3) consecutive hearings of the Assessment Review Board; or
- (c) fails to perform any of his or her duties under this Law in good faith and in accordance with the terms of this Law.

Duty of Member

27. In performing their duties under this Law, the members of the Assessment Review Board must act faithfully, honestly and impartially and to the best of their skill and ability, and must not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

PART X

APPEAL TO ASSESSMENT REVIEW BOARD

Appeals and Assessor Recommendations

28. The Assessment Review Board

- (a) must consider and determine assessor recommendations made under subsection 18(1) for changes to the assessment roll; and
- (b) must hear and determine appeals made under this Part.

Notice of Appeal

29.(1) Any person, including without limitation the First Nation and the assessor, may appeal an assessment or a reconsideration of an assessment of assessable property to the Assessment Review Board by delivering

- (a) a completed Notice of Appeal,
- (b) a copy of the Assessment Notice, and
- (c) an administration fee of thirty dollars (\$30),

to the assessor within sixty (60) days after the date on which the Assessment Notice was mailed or e-mailed to the persons named on the assessment roll in respect of the assessable property.

(2) The address for delivery of a Notice of Appeal to the assessor is:

BC Assessment Authority
805 Renfrew Avenue
Kamloops, B.C. V2B 3X3

(3) The grounds for an appeal may be in respect of one or more of the following:

- (a) the assessed value of the property;
- (b) the assessment classification of the property;
- (c) the applicability of an exemption to the property;
- (d) any alleged error or omission in an assessment or Assessment Notice; and
- (e) the liability of the holder to taxation under the Taxation Law.

(4) Where an appeal is commenced with respect to a supplementary assessment, the appeal must be confined to the supplementary assessment.

Agents and Solicitors

30. Where a complainant is represented in an appeal through a solicitor or agent, all notices and correspondence required to be given to the complainant are properly given if delivered to the solicitor or agent at the address set out in the Notice of Appeal.

Scheduling of Hearing

31.(1) On delivery of a Notice of Appeal to the assessor, or on receipt of a recommendation from the assessor under subsection 18(1), the chair must, in consultation with the assessor, schedule a hearing of the appeal or the assessor recommendation.

(2) The chair must, at least thirty (30) days before the hearing, deliver a Notice of Hearing setting out the date, time and place of the hearing, to the parties and to each person named on the assessment roll in respect of the assessable property.

(3) Notwithstanding subsection (2), the chair is not required to deliver a Notice of Hearing to a holder of a property affected by an assessor recommendation under subsection 18(1) where the recommendation

- (a) results in a decrease in the assessed value of the property;
- (b) does not change the classification of the property; and
- (c) does not result in the removal of an exemption.

Parties

32. The parties in a hearing, except as provided in subsection 31(3), are

- (a) the complainant;
- (b) the holder of the assessable property, if not the complainant;
- (c) the assessor; and
- (d) any person who the Assessment Review Board determines may be affected by the appeal or assessor recommendation, upon request by that person.

Delivery of Documentation

33. The assessor must, without delay, deliver a copy of any document submitted by a party in relation to a hearing to all other parties.

Timing for Hearing

34. Subject to section 47, the Assessment Review Board must commence a hearing within ninety (90) days after delivery of the Notice of Appeal to the assessor or receipt of an assessor recommendation under subsection 18(1), unless all parties consent to a delay.

Daily Schedule

35.(1) The chair must

- (a) create a daily schedule for the hearings of the Assessment Review Board; and
- (b) post the daily schedule at the place where the Assessment Review Board is to meet.

(2) The Assessment Review Board must proceed to deal with appeals and assessor recommendations in accordance with the daily schedule, unless the Assessment Review Board considers a change in the schedule necessary and desirable in the circumstances.

Conduct of Hearing

36.(1) The Assessment Review Board must give all parties a reasonable opportunity to be heard at a hearing.

(2) A party may be represented by counsel or an agent and may make submissions as to facts, law and jurisdiction.

(3) The Assessment Review Board may conduct a hearing whether the complainant is present or not, provided the complainant was given notice of the hearing in accordance with this Law.

(4) The burden of proof in an appeal is on the person bringing the appeal.

(5) In an oral hearing, a party may call and examine witnesses, present evidence and submissions and conduct cross-examination of witnesses as reasonably required by the Assessment Review Board for a full and fair disclosure of all matters relevant to the issues in the appeal.

(6) The Assessment Review Board may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.

(7) The Assessment Review Board may question any witness who gives oral evidence at a hearing.

(8) The Assessment Review Board may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

(9) The Assessment Review Board may conduct its proceedings by any combination of written, electronic and oral hearings.

(10) An oral hearing must be open to the public unless the Assessment Review Board, on application by a party, determines that the hearing should be held *in camera*.

Maintaining Order at Hearings

37.(1) The Assessment Review Board may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.

(2) Without limiting subsection (1), the Assessment Review Board may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Assessment Review Board orders otherwise.

Summary Dismissal

38.(1) At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the following apply:

- (a) the appeal is not within the jurisdiction of the Assessment Review Board;
- (b) the appeal was not filed within the applicable time limit; or
- (c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

(2) Before dismissing all or part of an appeal under subsection (1), the Assessment Review Board must give the complainant an opportunity to make submissions to the Assessment Review Board.

(3) The Assessment Review Board must give written reasons for any dismissal made under subsection (1) to all parties.

Quorum

39.(1) A majority of the members of the Assessment Review Board constitutes a quorum, provided that there shall not be less than three (3) members present at any time.

(2) Where a quorum of the members of an Assessment Review Board is not present at the time at which a hearing is to be held, the hearing must be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

Decisions

40. A decision of the majority of the members is a decision of the Assessment Review Board and, in the case of a tie, the decision of the chair governs.

Combining Hearings

41. The Assessment Review Board may conduct a single hearing of two (2) or more appeals or assessor recommendations related to the same assessment if the matters in each hearing are addressing the same assessable property or substantially the same issues.

Power to Determine Procedures

42. Subject to this Law, the Assessment Review Board has the power to control its own processes and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

Orders to Attend/Provide Documents

43.(1) At any time before or during a hearing, but before its decision, the Assessment Review Board may make an order requiring a person to

- (a) attend a hearing to give evidence, or

(b) produce a document or other thing in the person's possession or control as specified by the Assessment Review Board,

by issuing an Order to Attend/Provide Documents and serving it on the person at least two (2) days before the hearing.

(2) Where an order is made under paragraph (1)(a), the Assessment Review Board must pay to the person a twenty dollar (\$20) witness fee plus reasonable travel expenses to attend and give evidence before the Assessment Review Board.

(3) A party may request that the Assessment Review Board make an order under subsection (1) to a person specified by the party.

(4) Where a party makes a request under subsection (3),

(a) the chair must sign and issue an Order to Attend/Provide Documents and the party must serve it on the witness at least two (2) days before the hearing; and

(b) a party requesting the attendance of a witness must pay a twenty dollar (\$20) witness fee plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

(5) The Assessment Review Board may apply to a court of competent jurisdiction for an order directing a person to comply with an order under this section.

Adjournments

44. The Assessment Review Board may

(a) hear all appeals or assessor recommendations on the same day or may adjourn from time to time until all matters have been heard and determined; and

(b) at any time during a hearing, adjourn the hearing.

Costs

45. The Assessment Review Board may make orders

(a) requiring a party to pay all or part of the costs of another party in respect of the appeal,

(b) requiring a party to pay all or part of the costs of the Assessment Review Board in respect of the appeal,

where the Assessment Review Board considers the conduct of a party has been improper, vexatious, frivolous or abusive.

Reference on Question of Law

46.(1) At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

(2) The stated case must be in writing and filed with the court registry and must include a statement of the facts and all evidence material to the stated case.

(3) The Assessment Review Board must

(a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given; and

(b) decide the appeal in accordance with the court's opinion.

Matters before the Courts

47. If a proceeding with respect to liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction

(a) before the hearing is to commence, the hearing must be deferred until the matter is decided by the court;

(b) during the hearing, the hearing must be adjourned until the matter is decided by the court; or

(c) after the hearing has concluded but before a decision on the appeal is given, the decision must be deferred until the matter is decided by the court.

Withdrawal of Appeal

48.(1) A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the Assessment Review Board.

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the Assessment Review Board must dismiss the matter set for its consideration.

Delivery of Decisions

49.(1) The Assessment Review Board must, at the earliest opportunity after the completion of a hearing, deliver a written decision on the appeal or assessor recommendation to all parties.

(2) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of twenty-five dollars (\$25).

(3) The tax administrator may obscure or omit personal information (other than name and address) and financial business information from decisions provided under subsection (2), provided that assessment and property tax information must not be obscured or omitted.

Delivery of Documents under this Part

50.(1) Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or e-mail.

(2) Personal delivery of a document is made

- (a) in the case of an individual, by leaving the document with the individual or with a person at least eighteen (18) years of age residing at the individual's place of residence;
- (b) in the case of a first nation, by leaving the document with the person apparently in charge, at the time of delivery, of the administrative office of the first nation; and
- (c) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the head office or a branch office of the corporation, or with an officer or director of the corporation.

(3) Subject to subsection (4), a document must be considered to have been delivered

- (a) if delivered personally, at the time that personal delivery is made;
- (b) if sent by registered mail, on the fifth day after it is mailed;
- (c) if sent by fax, at the time indicated on the confirmation of transmission; or
- (d) if sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 17:00 local time on a business day must be considered to have been delivered at 09:00 on the next business day.

Appeals

51.(1) An appeal lies from the Assessment Review Board to a court of competent jurisdiction on a question of law.

(2) An appeal under subsection (1) must be commenced within thirty (30) days of the delivery of the Assessment Review Board's decision under subsection 49(1).

PART XI

GENERAL PROVISIONS

Disclosure of Information

52.(1) The tax administrator, the assessor, a member of the Assessment Review Board, the secretary or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

- (a) in the course of administering this Law or performing functions under it;
- (b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or
- (c) in accordance with subsection (2).

(2) The assessor may disclose to the agent of holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

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

Disclosure for Research Purposes

53. Notwithstanding section 52, Council may disclose information and records to a third party for research purposes, including statistical research, provided

(a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or

(b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

54. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under this 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, Assessment Notice, or any notice given under this Law; or

(c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Notices

55.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll.

(2) Except where otherwise provided in this Law

(a) a notice given by mail is deemed received on the fifth day after it is posted;

(b) a notice posted on property is deemed received on the second day after it is posted; and

(c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

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

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

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

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

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

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Force and Effect

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

THIS LAW IS HEREBY DULY ENACTED by Council on the [21st] day of [September], 2009, at [Barriere], in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

[Keith Matthew]

Chief Keith Matthew

[Rita Matthew]

Councillor Rita Matthew

[Christine Donald]

Councillor Christine Donald

Councillor Tom Eustache

[Fred Fortier]

Councillor Fred Fortier

Councillor Shelly Loring

Councillor George Lampreau

SCHEDULE I
PROPERTY CLASSES

- Class 1 - Residential
- Class 2 - Utilities
- Class 4 - Major Industry
- Class 5 - Light Industry
- Class 6 - Business and Other
- Class 7 - Forest Land
- Class 8 - Recreational Property/Non-Profit Organization
- Class 9 - Farm

SCHEDULE II

(Subsection 8(1))

**REQUEST FOR INFORMATION BY ASSESSOR
FOR THE SIMPCW FIRST NATION**

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

PURSUANT to section 8 of the *Simpcw First Nation Property Assessment Law, 2009*, I request that you provide to me, in writing, no later than _____ [Note: **must be a date that is at least fourteen (14) days from the date of delivery of the request**], the following information relating to the above-noted interest in land:

- (1)
- (2)
- (3)

If you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of the information available to the assessor.

Assessor for the Simpcw First Nation

Dated: _____, 20____.

SCHEDEULE III

(Subsection 9(2))

NOTICE OF ASSESSMENT INSPECTION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the “assessable property”)

DATE: _____

TAKE NOTICE that, pursuant to section 9 of the *Simpcw First Nation Property Assessment Law, 2009*, the assessor for the Simpcw First Nation proposes to conduct an inspection of the above-referenced assessable property on _____, 20____ at _____ A.M./P.M.

If the above date and time is not acceptable, please contact the assessor on or before _____ [date], at _____ [contact number], to make arrangements for an alternate time and date.

If the assessable property is occupied by a person other than you, you must make arrangements with the occupant to provide access to the assessor.

AND TAKE NOTICE that if, on attending at the assessable property, no occupant eighteen (18) years of age or older is present or permission to inspect the assessable property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

Assessor for the Simpcw First Nation

Dated: _____, 20____.

SCHEDULE IV

(Subsection 14(3))

**DECLARATION OF PURPOSE FOR THE USE OF
ASSESSMENT INFORMATION**

I, _____ [name], of _____ [address],
_____ [city], _____ [province], _____ [postal code], declare
and certify that I will not use the assessment roll or information contained in the
assessment roll to obtain names, addresses or telephone numbers for solicitation
purposes, whether the solicitations are made by telephone, mail or any other means,
or to harass an individual.

I further declare and certify that any assessment information I receive will be used
for the following purpose(s):

- (1) a complaint or appeal under the *Simpcw First Nation Property Assessment
Law, 2009*;
- (2) a review of an assessment to determine whether to seek a reconsideration
or appeal of the assessment; or
- (3) other: _____

Signed: _____
[please print name]

Dated: _____, 20____.

SCHEDULE V

(Subsection 17(1))

ASSESSMENT NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that the assessment roll has been certified by the assessor for the Simpcw First Nation and delivered to the First Nation Council.

The following person(s) is/are the holders of the interest in land: [Name(s) & addresses]

The interest in land is classified as:

The assessed value by classification of the interest in land is:

TOTAL ASSESSED VALUE: _____

TOTAL ASSESSED VALUE LIABLE TO TAXATION: _____

AND TAKE NOTICE that you may, within thirty (30) days of the date of mailing of this notice, request a reconsideration of this assessment by delivering a written request for reconsideration in the form specified in the *Simpcw First Nation Property Assessment Law, 2009*. Within fourteen (14) days of receipt by the assessor of your request for reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the property should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within sixty (60) days of the date of mailing of this notice, appeal this assessment to the Assessment Review Board. The Notice of Appeal must be in writing in the form specified in the *Simpcw First Nation Property Assessment Law, 2009*.

Tax Administrator for the Simpcw First Nation

Dated: _____, 20____.

SCHEDULE VI

(Subsection 20(3))

REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the Simpcw First Nation

[address]

PURSUANT to the provisions of the *Simpew First Nation Property Assessment Law, 2009*, I hereby request a reconsideration of the assessment of the following interest in land:

[description of the interest in land as described in the Assessment Notice]

I am: a holder of the interest in land

____ named on the assessment roll in respect of this interest in land

This request for a reconsideration of the assessment is based on the following reasons:

(1)
(2)
(3)

(describe the reasons in support of the request in as much detail as possible)
Address and telephone number at which applicant can be contacted:

Name of Applicant (please print)

Signature of Applicant

Dated: _____, 20__.

SCHEDULE VII

(Subsection 29(1))

NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD

TO: Assessor for the Simpcw First Nation

[address]

PURSUANT to the provisions of the *Simpcw First Nation Property Assessment Law, 2009*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

[description of the assessable property, including assessment roll number, as described in the Assessment Notice]

The grounds for the appeal are:

- (1)
- (2)
- (3)

(describe the grounds for the appeal in as much detail as possible)

Complainant's mailing address to which all notices in respect of this appeal are to be sent:

Name and address of any representative acting on complainant's behalf in respect of this appeal:

The required fee of _____ dollars (\$____) is enclosed with this Notice of Appeal.

Name of Complainant (please print)

Signature of Complainant (or
representative)

Dated: _____, 20____.

NOTE: A copy of the Assessment Notice must be enclosed with this Notice of Appeal.

SCHEDULE VIII

(Subsection 48(1))

NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for the Simpcw First Nation

[address]

PURSUANT to the provisions of the *Simpcw First Nation Property Assessment Law, 2009* I hereby withdraw my appeal of the assessment of the following interest in land:

Description of interest in land:

Date of Notice of Appeal:

Name of Complainant (please print)

Signature of Complainant (or
representative)

Dated: _____, 20____.

SCHEDULE IX

(Subsection 31(2))

NOTICE OF HEARING

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

Complainant in respect of this appeal: _____

TAKE NOTICE that the Assessment Review Board will hear an appeal/assessor recommendation from the assessment/reconsideration of the assessment of the above-noted interest in land at:

Date: _____, 20____

Time: _____ (A.M./P.M.)

Location: _____ [address]

AND TAKE NOTICE that you should bring to the hearing [insert # copies] copies of all relevant documents in your possession respecting this appeal.

A copy of the Assessment Notice and the Notice of Appeal are enclosed with this notice, as well as copies of:

(all submissions and documents received in respect of the appeal will be forwarded to all parties)

Chair, Assessment Review Board

Dated: _____, 20____.

SCHEDULE X

(Subsection 43(1))

ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS

TO: _____

ADDRESS: _____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the Simpcw First Nation in respect of the assessment of _____ [describe interest in land].

The Assessment Review Board believes that you may have information [OR documents] that may assist the Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to [indicate the applicable provisions below]:

1. Attend before the Assessment Review Board at a hearing at

Date: _____, 20____

Time: _____ (A.M./P.M.)

Location: _____ [address]

to give evidence concerning the assessment and to bring with you the following documents:

and any other documents in your possession that may relate to this assessment.

A twenty dollar (\$20) witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

2. Deliver the following documents [list documents] OR any documents in your possession that may relate to this assessment, to the Chair, Assessment Review Board, at _____ [address] on or before _____.

Please contact _____ at _____ if you have any questions or concerns respecting this Order.

Chair, Assessment Review Board

Dated: _____, 20____.

SCHEDELE XI

(Section 11 and subsection 12(2))

CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR

The assessor must certify the assessment roll in the following form:

I, _____, being the assessor for the Simpcw First Nation, hereby certify that this is the Simpcw First Nation [revised/supplementary] assessment roll for the year 20____ and that this assessment roll is complete and has been prepared and completed in accordance with all requirements of the *Simpcw First Nation Property Assessment Law, 2009*.

(Signature of Assessor)

Dated _____, 20____ at _____, _____.
(City) (Province)

**SIMPCW FIRST NATION
PROPERTY TAXATION LAW, 2009**

[Effective October 22, 2009]

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SCHEMES

I	Request for Information by Tax Administrator
II	Tax Notice
III	Costs Payable by Debtor Arising from Seizure and Sale of Personal Property
IV	Tax Certificate
V	Tax Arrears Certificate
VI	Notice of Seizure and Sale of Personal Property
VII	Notice of Sale of Seized Personal Property
VIII	Notice of Seizure and Assignment of Taxable Property
IX	Notice of Sale of a Right to Assignment of Taxable Property
X	Notice of Discontinuance of Services

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Simpcw First Nation deems it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of the Simpcw First Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal and Statistical Management Act*;

NOW THEREFORE the Council of the Simpcw First Nation duly enacts as follows:

PART I

CITATION

Citation

1. This Law may be cited as the *Simpcw First Nation Property Taxation Law, 2009*.

PART II

DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations enacted under that Act;

“assessed value” has the meaning given to that term in the Assessment Law;

“Assessment Law” means the *Simpcw First Nation Property Assessment Law, 2009*;

“Assessment Review Board” means the assessment review board established under the Assessment Law;

“assessment roll” has the meaning given to that term in the Assessment Law;

“assessor” means a person appointed to that position under the Assessment Law;

“Commission” means the First Nations Tax Commission established under the Act;

“Council” has the meaning given to that term in the Act;

“debtor” means a person liable for unpaid taxes imposed under this Law;

“expenditure law” means an expenditure law enacted under paragraph 5(1)(b) of the Act;

“First Nation” means the Simpcw First Nation, being a band named in the schedule to the Act;

“First Nation Corporation” means a corporation in which at least a majority of the shares are held in trust for the benefit of the First Nation or all of the members of the First Nation;

“FMB” means the First Nations Financial Management Board established under the Act;

“holder” means a person in possession of an interest in land or a person who, for the time being,

- (a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,
- (b) is in actual occupation of the interest in land,
- (c) has any right, title, estate or interest in the interest in land, or
- (d) is a trustee of the interest in land;

“improvement” means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

“interest in land” or “property” means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

“local revenue account” means the local revenue account referred to in section 13 of the Act;

“locatee” means a person who is in lawful possession of land in the reserve under subsections 20(1) and (2) of the *Indian Act*;

“manufactured home” has the meaning given to that term in the Assessment Law;

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

“Notice of Sale of a Right to Assignment of Taxable Property” means a notice containing the information set out in Schedule IX;

“Notice of Sale of Seized Personal Property” means a notice containing the information set out in Schedule VII;

“Notice of Seizure and Assignment of Taxable Property” means a notice containing the information set out in Schedule VIII;

“Notice of Seizure and Sale” means a notice containing the information set out in Schedule VI;

“person” includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

“property class” has the meaning given to that term in the Assessment Law;

“Province” means the province of British Columbia;

“registry” means any land registry in which interests in land are registered;

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

“resolution” means a motion passed and approved by a majority of Council present at a duly convened meeting;

“tax administrator” means a person appointed by Council under subsection 3(1) to administer this Law;

“Tax Arrears Certificate” means a certificate containing the information set out in Schedule V;

“Tax Certificate” means a certificate containing the information set out in Schedule IV;

“Tax Notice” means a notice containing the information set out in Schedule II;

“tax roll” means a list prepared pursuant to this Law of persons liable to pay tax on taxable property;

“taxable property” means an interest in land that is subject to taxation under this Law;

“taxation year” means the calendar year to which an assessment roll applies for the purposes of taxation;

“taxes” include

- all taxes imposed, levied, assessed or assessable under this Law, and all penalties, interest and costs added to taxes under this Law, and
- for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law; and

“taxpayer” means a person liable for taxes in respect of taxable property.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III

ADMINISTRATION

Tax Administrator

3.(1) Council must, by resolution, appoint a tax administrator to administer this Law on the terms and conditions set out in the resolution.

(2) The tax administrator must fulfill the responsibilities given to the tax administrator under this Law and the Assessment Law.

(3) The tax administrator may, with the consent of a quorum of Council, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of the First Nation.

(4) The tax administrator's responsibilities include

(a) the collection of taxes and the enforcement of payment under this Law; and

(b) the day to day management of the First Nation's local revenue account.

Authorization of Financial Management Board

4. Notwithstanding any other provision of this Law, if the FMB gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the FMB to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

PART IV

LIABILITY FOR TAXATION

Application of Law

5. This Law applies to all interests in land.

Tax Liability

6.(1) Except as provided in Part V, all interests in land are subject to taxation under this Law.

(2) Taxes levied under this Law are a debt owed to the First Nation, recoverable by the First Nation in any manner provided for in this Law or in a court of competent jurisdiction.

(3) Where an interest in land is not subject to taxation, the liability for taxation of any other interest in the same property is not affected.

(4) Where a person alleges that he or she is not liable to pay taxes imposed under this Law, the person may seek a remedy from the Assessment Review Board, Council, or the Commission, or initiate proceedings in a court of competent jurisdiction.

(5) Taxes are due and payable under this Law notwithstanding a proceeding under subsection (4).

(6) Any person who shares the same interest in taxable property is jointly and severally liable to the First Nation for all taxes imposed on that taxable property under this Law during the taxation year and for all unpaid taxes imposed in a previous taxation year, including, for clarity, interest, penalties and costs as provided in this Law.

Tax Refunds

7.(1) Where

- (a) the Assessment Review Board, Council, the Commission or a court of competent jurisdiction determines that a person is not liable for taxes under this Law, or
- (b) it is determined under this Law that a person was taxed in excess of the proper amount,

the tax administrator must refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to a refund of taxes, Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to the First Nation in respect of taxable property held by that person.

(3) Where a person is entitled to be refunded an amount of taxes paid under this Law, the tax administrator must pay the person interest as follows:

- (a) interest accrues from the date that the taxes were originally paid to the First Nation;
- (b) the interest rate during each successive three (3) month period beginning on April 1, July 1, October 1 and January 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to the First Nation on the 15th day of the month immediately preceding that three (3) month period;
- (c) interest will not be compounded; and
- (d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

PART V

EXEMPTIONS FROM TAXATION

Exemptions

8.(1) The following interests in land are exempt from taxation under this Law to the extent indicated:

- (a) subject to subsection (2), any interest in land held or occupied by a member of the First Nation;
- (b) subject to subsection (2), any interest in land held or occupied by the First Nation or a First Nation Corporation;
- (c) a building used for public school purposes or for a purpose ancillary to the operation of a public school, and the land on which the building stands;
- (d) a building used or occupied by a religious body and used for public worship, religious education or as a church hall, and the land on which the building stands;

- (e) a building used solely as a hospital, not operated for profit, and the land on which the building stands;
- (f) a building used as a university, technical institute or public college, not operated for profit, and the land on which the building stands;
- (g) an institutional building used to provide housing accommodation for the elderly or persons suffering from physical or mental disability, not operated for profit, and the land on which the building stands; and
- (h) that land of a cemetery actually used for burial purposes.

(2) The exemptions in paragraphs (1)(a) and (b) do not apply to interests in land that are held by a member of the First Nation, the First Nation, or a First Nation Corporation, as the case may be, where that interest in land is actually occupied by someone other than a member of the First Nation, the First Nation, or a First Nation Corporation.

(3) An exemption from taxation applies only to that portion of a building occupied or used for the purpose for which the exemption is granted, and a proportionate part of the land on which the building stands.

PART VI

GRANTS AND TAX ABATEMENT

Grants for Surrounding Land

9. Where a building is exempted from taxation under this Law, Council may provide to the holder a grant equivalent to the taxes payable on that area of land surrounding the building determined by Council to be reasonably necessary in connection with it.

Annual Grants

10.(1) Council may provide for a grant to a holder, equivalent to or less than the taxes payable on a property, where

- (a) the holder of the property is a charitable, philanthropic or other not-for-profit corporation; and
- (b) Council considers that the property is used for a purpose that is directly related to the purposes of the corporation.

(2) Council may provide for a grant to holders who would be entitled to a grant under the provisions of the *Home Owner Grant Act* (BC) if the holder's property was subject to taxation by a local government.

(3) A grant under subsection (2) must be in an amount equal to the amount to which a person would be entitled under the *Home Owner Grant Act* (BC) if the holder's property was subject to taxation by a local government.

(4) Council may, in an expenditure law, provide for a grant to holders of residential property

- (a) age sixty-five (65) or older;
- (b) with physical or mental disabilities; or
- (c) with financial need.

(5) Council will in each taxation year determine all grants that will be given under this Part and will authorize those grants in an expenditure law.

PART VII

LEVY OF TAX

Tax Levy

11.(1) On or before May 28 in each taxation year, Council must adopt a law setting the rate of tax to be applied to each property class.

(2) A law setting the rate of tax may establish different tax rates for each property class.

(3) Taxes must be levied by applying the rate of tax against each one thousand dollars (\$1,000) of assessed value of the interest in land.

(4) Taxes levied under this Law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

(5) Notwithstanding subsection (3), Council may establish, in its annual law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land, provided that the minimum tax must not exceed one hundred dollars (\$100).

(6) A minimum tax established under the authority of section 11.5 may be established in respect of one or more property classes.

Tax Payments

12.(1) Taxes are due and payable on or before July 2 of the taxation year in which they are levied.

(2) Taxes must be paid at the office of the First Nation during normal business hours, by cheque, money order or cash.

(3) Payment of taxes made by cheque or money order must be made payable to the Simpcw First Nation.

PART VIII

TAX ROLL AND TAX NOTICE

Tax Roll

13.(1) On or before May 31 in each taxation year, the tax administrator must create a tax roll for that taxation year.

(2) The tax roll must be in paper or electronic form and must contain the following information:

- (a) a description of the property as it appears on the assessment roll;
- (b) the name and address of the holder entered on the assessment roll with respect to the property;
- (c) the name and address of every person entered on the assessment roll with respect to the property;
- (d) the assessed value by classification of the land and the improvements as it appears in the assessment roll, exclusive of exemptions, if any;
- (e) the amount of taxes levied on the property in the current taxation year under this Law; and
- (f) the amount of any unpaid taxes from previous taxation years.

(3) The tax administrator may use the certified assessment roll as the tax roll by adding the following information to the assessment roll:

- (a) the amount of taxes levied on the property in the current taxation year under this Law; and
- (b) the amount of any unpaid taxes from previous taxation years.

Annual Tax Notices

14.(1) On or before June 1 in each taxation year, the tax administrator must mail a Tax Notice to

- (a) each holder of taxable property under this Law, and
- (b) each person whose name appears on the tax roll in respect of the property,

to the address of the person as shown on the tax roll.

(2) The tax administrator must enter on the tax roll the date of mailing a Tax Notice.

(3) The mailing of the Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes.

(4) If a number of properties are assessed in the name of the same holder, any number of those properties may be included in one Tax Notice.

(5) Where the holder of a charge on taxable property gives notice to the assessor of the charge under the Assessment Law and the assessor enters the holder's name on the assessment roll, the tax administrator must mail a copy of all tax notices issued in respect of the property to the holder of the charge during the duration of the charge.

(6) Where applicable, a Tax Notice must state that taxes are payable in conjunction with periodic lease payments under Part IX.

Amendments to Tax Roll and Tax Notices

15.(1) Where the assessment roll has been revised in accordance with the Assessment Law, or where a supplementary assessment roll is issued in accordance with the Assessment Law, the tax administrator must amend the tax roll or create a supplementary tax roll, as necessary, and mail an amended Tax Notice to every person affected by the amendment.

(2) The duties imposed on the tax administrator with respect to the tax roll and the provisions of this Law relating to tax rolls, so far as they are applicable, apply to supplementary tax rolls.

(3) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 7.

(4) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

Subdivision

16.(1) If a property is subdivided, by lease or other legal instrument, before June 1 in the taxation year, the tax administrator may

(a) apportion the taxes payable in that year among the properties created by the subdivision in the same proportions as taxes would have been payable in respect of the properties had the subdivision occurred on or before the assessment roll was certified under the Assessment Law; and

(b) on making an apportionment under paragraph (a), record the apportionment on the tax roll in the manner that the tax administrator considers necessary.

(2) Taxes apportioned to a property under subsection (1) are the taxes payable in respect of the property in the year for which they are apportioned.

(3) The assessor must provide the tax administrator with the assessed values necessary to calculate the proportions of taxes referred to in subsection (1).

Requests for Information

17.(1) The tax administrator may deliver a Request for Information containing the information set out in Schedule I, to a holder or a person who has disposed of property, and that person must provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The tax administrator is not bound by the information provided under subsection (1).

PART IX

PERIODIC PAYMENTS

Taxes as Percentage of Rental Payment

18.(1) Council, with the consent of the locatee where applicable, may by resolution declare that taxes respecting an interest in land that is leased be expressed as a percentage of the rent payment and collected with it in accordance with the terms of a lease agreement or the terms of an agreement with the landlord.

(2) Where the First Nation has entered 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 payment on account of tax will be a discharge of the liability for tax to the extent of the payment.

(3) Where taxes are due and payable in conjunction with payment of rent under this Part, the proportionate payment is due and payable on the date that the rent is due and payable.

PART X

PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

19. On receipt of a payment of taxes, the tax administrator must issue a receipt to the taxpayer and must enter the receipt number on the tax roll opposite the interest in land for which the taxes are paid.

Tax Certificate

20.(1) On receipt of a written request and payment of the fee set out in section 20(2), the tax administrator must issue a Tax Certificate showing whether taxes have been paid in respect of an interest in land, and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is twenty-five dollars (\$25) for each tax roll folio searched.

PART XI

PENALTIES AND INTEREST

Penalty

21. If all or part of the taxes remain unpaid after July 2 of the year in which they are levied, a penalty of ten percent (10 %) of the portion that remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

Interest

22. If all or any portion of taxes remains unpaid after July 2 of the year levied, the unpaid portion accrues interest at ten percent (10%) per year.

Application of Payments

23. Payments for taxes must be credited by the tax administrator first, to taxes, including interest, from previous taxation years, second, to a penalty added in the current taxation year, and third, to unpaid taxes for the current taxation year.

PART XII

REVENUES AND EXPENDITURES

Revenues and Expenditures

24.(1) All revenues raised under this Law must be placed into a local revenue account, separate from other moneys of the First Nation.

(2) Revenues raised include

- (a) taxes, including, for clarity, interest, penalties and costs, as set out in this Law; and
- (b) payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this Law must be made under the authority of an expenditure law.

Reserve Funds

25.(1) Reserve funds established by Council must

- (a) be established in an expenditure law; and
- (b) comply with this section.

(2) Except as provided in this section, money in a reserve fund must be deposited in a separate account and the money and interest earned on it must be used only for the purpose for which the reserve fund was established.

(3) For capital purpose reserve funds, Council may

- (a) under an expenditure law, transfer moneys in a reserve fund to another reserve fund or account only where all projects for which the reserve fund was established have been completed; and

- (b) by resolution, borrow money from a reserve fund where not immediately required, on condition that the First Nation repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to the First Nation, no later than the time when the money is needed for the purposes of that reserve fund.

(4) For non-capital purpose reserve funds, transfers or borrowing of reserve funds must be authorized by Council in an expenditure law.

(5) Council must authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure law.

(6) Where moneys in a reserve fund are not immediately required, the tax administrator must invest those moneys in one or more of the following:

- (a) securities of Canada or of a province;
- (b) securities guaranteed for principal and interest by Canada or by a province;
- (c) securities of a municipal finance authority or the First Nations Finance Authority;
- (d) investments guaranteed by a bank, trust company or credit union; or
- (e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

PART XIII

COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

26.(1) The liability referred to in subsection 6(2) is a debt recoverable by the First Nation in a court of competent jurisdiction and may be recovered by any other method authorized in this Law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

(3) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this Law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

(4) Before commencing enforcement proceedings under Parts XIV, XV and XVI, the tax administrator must request authorization from Council by resolution.

Tax Arrears Certificate

27.(1) Before taking any enforcement measures or commencing any enforcement proceedings under Parts XIV, XV and XVI and subject to subsection (2), the tax administrator must issue a Tax Arrears Certificate and deliver it to every person named on the tax roll in respect of that property.

(2) A Tax Arrears Certificate must not be issued for at least six (6) months after the day on which the taxes became due.

Creation of Lien

28.(1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The tax administrator must maintain a list of all liens created under this Law.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

(4) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the tax administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator must register a discharge of the lien without delay.

(6) Discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

Delivery of Documents in Enforcement Proceedings

29.(1) This section applies to this Part and Parts XIV, XV and XVI.

(2) Delivery of a document may be made personally or by sending it by registered mail.

(3) Personal delivery of a document is made

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

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

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

(4) A document is considered to have been delivered

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

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

(5) Copies of notices must be delivered

(a) where the notice is in respect of taxable property, to all persons named on the tax roll in respect of that taxable property; and

(b) where the notice is in respect of personal property, to all holders of security interests in the personal property registered under the laws of the Province.

PART XIV

SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and Sale of Personal Property

30.(1) Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this Law.

(3) The costs payable by the debtor under this section are set out in Schedule III.

Notice of Seizure and Sale

31.(1) Before proceeding under subsection 30(1), the tax administrator must deliver to the debtor a Notice of Seizure and Sale.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any personal property described in the Notice of Seizure and Sale that is in the possession of the debtor and is located on the reserve.

(3) The person who seizes personal property must deliver to the debtor a receipt for the personal property seized.

Notice of Sale of Seized Personal Property

32.(1) The tax administrator must publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property must not occur until at least sixty (60) days after the personal property was seized.

Conduct of Sale

33.(1) A sale of personal property must be conducted by public auction.

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

(3) The tax administrator must conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice must be published in the manner set out in subsection 32(1).

(4) If at any time before the seized property is sold a challenge to the seizure is made to a court of competent jurisdiction, the sale must be postponed until after the court rules on the challenge.

Registered Security Interests

34. The application of this Part to the seizure and sale of personal property subject to a registered security interest is subject to any laws of the Province regarding the seizure and sale of such property.

Proceeds of Sale

35.(1) The proceeds from the sale of seized personal property must be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province, and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

PART XV

SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Seizure and Assignment of Taxable Property

36.(1) Where taxes remain unpaid more than nine (9) months after a Tax Arrears Certificate is issued, the tax administrator may levy the amount of unpaid taxes by way of the seizure and assignment of the taxable property.

(2) Before proceeding under subsection (1), the tax administrator must serve a Notice of Seizure and Assignment of Taxable Property on the debtor and deliver a copy to any locatee with an interest in the taxable property.

(3) Not less than six (6) months after a Notice of Seizure and Assignment of Taxable Property is delivered to the debtor, the tax administrator may sell the right to an assignment of the taxable property by public tender or auction.

(4) Council must, by resolution, prescribe the method of public tender or auction, including the conditions that are attached to the acceptance of an offer.

Upset Price

37.(1) The tax administrator must set an upset price for the sale of the right to an assignment of the taxable property that is not less than the total amount of the taxes payable on the taxable property, calculated to the end of the redemption period set out in subsection 41(1), plus five percent (5%) of that total.

(2) The upset price is the lowest price for which the taxable property may be sold.

Notice of Sale of a Right to Assignment of Taxable Property

38.(1) A Notice of Sale of a Right to Assignment of Taxable Property must be

(a) published in the local newspaper with the largest circulation at least once in each of the four (4) weeks preceding the date of the public tender or auction; and

(b) posted in a prominent place on the reserve not less than ten (10) days before the date of the public tender or auction.

(2) The tax administrator must conduct a public auction or tender at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn the public tender or auction, in which case a further notice must be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, the First Nation is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

Notice to Minister

39. The tax administrator must, without delay, notify the Minister of Indian and Northern Affairs in writing of the sale of a right to an assignment of taxable property made under this Law.

Subsisting Rights

40. When taxable property is sold by public tender or auction, all rights in it held by the holder of the taxable property or a holder of a charge immediately cease to exist, except as follows:

(a) the taxable property is subject to redemption as provided in subsection 41(1);

(b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to

(i) impeachment for waste, and

(ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;

(c) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and

(d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

Redemption Period

41.(1) At any time within three (3) months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%).

- (2) On redemption of the taxable property under subsection (1),
 - (a) if the right to an assignment was sold to a bidder, the First Nation must, without delay, repay to that bidder the amount of the bid; and
 - (b) the tax administrator must notify the Minister of Indian and Northern Affairs in writing of the redemption.
- (3) No assignment of taxable property must be made until the end of the redemption period provided for in subsection (1).

(4) Subject to a redemption under subsection (2), at the end of the redemption period, the First Nation must assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 38(3).

Assignment of Taxable Property

42.(1) Taxable property must not be assigned to any person or entity who would not have been entitled under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, to obtain the interest or right constituting the taxable property.

(2) The tax administrator must register an assignment of any taxable property assigned in accordance with this Law in every registry in which the taxable property is registered at the time of the assignment.

(3) An assignment under subsection 41(4) operates

(a) as a transfer of the taxable property to the bidder from the debtor, without an attestation or proof of execution; and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered under subsection (2), except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

(4) Upon assignment under subsection 41(4), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

43.(1) At the end of the redemption period, the proceeds from the sale of a right to assignment of taxable property must be paid

(a) first, to the First Nation, and

(b) second, to any other holders of registered interests in the property in order of their priority at law,

and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

Resale by First Nation

44.(1) If the right to assignment of taxable property is purchased by the First Nation under subsection 38(3), the tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.

(2) A sale under subsection (1) does not affect the period for or the right of redemption by the debtor as provided in this Law.

PART XVI

DISCONTINUANCE OF SERVICES

Discontinuance of Services

45.(1) Subject to this section, the First Nation may discontinue any service it provides to the taxable property of a debtor if

- (a) revenues from this Law or any property taxation law enacted by the First Nation are used to provide that service to taxpayers; and
- (b) taxes remain unpaid by a debtor more than thirty (30) days after a Tax Arrears Certificate was delivered to the debtor.

(2) At least thirty (30) days before discontinuing any service, the tax administrator must deliver to the debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services.

(3) The First Nation must not discontinue

- (a) fire protection or police services to the taxable property of a debtor;
- (b) water or garbage collection services to taxable property that is a residential dwelling; or
- (c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

PART XVII

GENERAL PROVISIONS

Disclosure of Information

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

- (a) in the course of administering this Law or performing functions under it;
- (b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or
- (c) in accordance with subsection (2).

(2) The tax administrator may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

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

Disclosure for Research Purposes

47. Notwithstanding section 46, Council may disclose information and records to a third party for research purposes, including statistical research, provided

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

Validity

48. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay tax or any other amount under this 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 a tax roll, Tax Notice, or any notice given under this Law; or
- (c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Limitation on Proceedings

49.(1) No person may commence an action or proceeding for the return of money paid to the First Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the making of the payment.

(2) If a person fails to start an action or proceeding within the time limit described in this section, then money paid to the First Nation must be deemed to have been voluntarily paid.

Notices

50.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

- (a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll;
- (b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or
- (c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll.

(2) Except where otherwise provided in this Law,

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

Interpretation

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

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

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

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

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

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Force and Effect

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

THIS LAW IS HEREBY DULY ENACTED by Council on the [21st] day of [September], 2009, at [Barriere], in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

[Keith Matthew]

Chief Keith Matthew

[Rita Matthew]

Councillor Rita Matthew

[Christine Donald]

Councillor Christine Donald

Councillor Tom Eustache

[Fred Fortier]

Councillor Fred Fortier

Councillor Shelly Loring

Councillor George Lampreau

SCHEDULE I

(Subsection 17(1))

**REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR THE SIMPCW FIRST NATION**

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

PURSUANT to section 17(1) of the *Simpcw First Nation Property Taxation Law, 2009*, I request that you provide to me, in writing, no later than _____ [Note: **must be a date that is at least fourteen (14) days from the date of request**], the following information relating to the above-noted interest in land:

- (1)
- (2)
- (3)

Tax Administrator for the Simpcw First Nation

Dated: _____, 20____.

SCHEDULE II
(Subsection 14(1))

TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

PURSUANT to the provisions of the *Simpcw First Nation Property Taxation Law, 2009*, taxes in the amount of _____ dollars (\$_____) are hereby levied with respect to the above-noted interest in land.

All taxes are due and payable on or before _____. Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made at the offices of the Simpcw First Nation, located at [address] during normal business hours. Payment must be by cheque, money order or cash.

Taxes that are not paid by _____ shall incur penalties and interest in accordance with the *Simpcw First Nation Property Taxation Law, 2009*.

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

Assessed value:	\$ _____
Taxes (current year):	\$ _____
Unpaid taxes (previous years)	\$ _____
Penalties:	\$ _____
Interest:	\$ _____
Total Payable	\$ _____

Tax Administrator for the Simpcw First Nation

Dated: _____, 20____.

SCHEDULE III

(Subsection 30(3))

**COSTS PAYABLE BY DEBTOR ARISING FROM
SEIZURE AND SALE OF PERSONAL PROPERTY**

For costs arising from the seizure and sale of personal property:

1. For preparation of a notice	\$25
2. For service of notice on each person or place	Actual cost of service plus \$25
3. For advertising in newspaper	Actual cost of advertising plus \$25
4. For time spent in conducting a seizure and sale of personal property	\$30 per hour
5. Actual cost of seizure and storage will be charged based on receipts.	

SCHEDULE IV

(Subsection 20(1))

TAX CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Simpcw First Nation Property Taxation Law, 2009*, I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land have been paid as of the date of this certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of _____ dollars (\$_____) are due and owing on the above-referenced interest in land as of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

Tax Administrator for the Simpcw First Nation

Dated: _____, 20____.

SCHEDULE V

(Subsection 27(1))

TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Simpcw First Nation Property Taxation Law, 2009*, I hereby certify as follows:

That taxes, interest and penalties are unpaid in respect of the above-referenced interest in land, as follows:

Taxes: \$_____

Penalties: \$_____

Interest: \$_____

Total unpaid tax debt: \$_____

The total unpaid tax debt is due and payable immediately.

If the total unpaid tax debt is paid on or before _____, no further penalties and interest will be assessed on this amount.

If all or any portion of the tax debt is not paid on or before _____, a further penalty of _____ dollars (\$_____) will be assessed on that date.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of _____ percent (____ %) per year.

Payments must be made at the offices of the Simpcw First Nation, located at [address] during normal business hours. Payment must be by cheque, money order or cash.

The following persons are jointly and severally liable for the total unpaid tax debt:

Tax Administrator for the Simpcw First Nation

Dated: _____, 20____.

SCHEDULE VI

(Subsection 31(1))

NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars (\$_____) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to section 31(2) of the *Simpcw First Nation Property Taxation Law, 2009*, seizing the personal property described as follows:

[general description of the personal property to be seized]

2. The tax administrator may retain a sheriff, bailiff or by-law enforcement officer to seize the property and the seized property will be held in the possession of the tax administrator, at your cost, such cost being added to the amount of the unpaid taxes.

3. If the unpaid taxes, penalties, interest and costs of seizure are not paid in full within sixty (60) days following the seizure of the property, the tax administrator may

(a) publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the _____ newspaper; and

(b) at any time after the second publication of the notice, sell the seized property by public auction.

AND TAKE NOTICE that the tax administrator will conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice will be published.

Tax Administrator for the Simpcw First Nation

Dated: _____, 20 ____.

SCHEDULE VII

(Subsection 32(1))

NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to the Simpcw First Nation will take place on _____, 20____ at _____ o'clock at _____ [location].

The following personal property, seized pursuant to section 31(2) of the *Simpcw First Nation Property Taxation Law, 2009*, will be sold at the public auction:

[general description of the goods]

The proceeds of sale of the seized property shall be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province of British Columbia and any remaining proceeds shall be paid to the debtor.

Tax Administrator for the Simpcw First Nation

Dated: _____, 20____.

SCHEDULE VIII

(Subsection 36(2))

**NOTICE OF SEIZURE AND ASSIGNMENT OF
TAXABLE PROPERTY**TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars (\$_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to section 36(1) of the *Simpcw First Nation Property Taxation Law, 2009*, seizing and selling a right to an assignment of the taxable property by public tender [auction] as follows:

1. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Simpcw First Nation, a copy of which may be obtained from the tax administrator.
2. The tax administrator will
 - (a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the _____ newspaper at least once in each of the four (4) weeks preceding the date of the sale; and
 - (b) post the Notice of Sale of a Right to Assignment of Taxable Property in a prominent place on the reserve not less than ten (10) days preceding the date of the sale.
3. The Notice of Sale of a Right to Assignment of Taxable Property will set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.
4. The upset price will be not less than the total amount of the taxes, interest and penalties payable, calculated to the end of the redemption period, plus five percent (5%) of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.

5. The tax administrator will conduct the public tender [auction] at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn in which case a further notice will be published.
6. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.
7. The debtor may redeem the right to an assignment of the taxable property after the sale by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (hereinafter referred to as the “redemption period”). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.
8. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.
9. Council of the Simpcw First Nation will, without delay, notify the Minister of Indian and Northern Affairs in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to an assignment of the taxable property.
10. The tax administrator will register the assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.
11. An assignment of the taxable property operates
 - (a) as a transfer to the bidder or the First Nation, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and
 - (b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.
12. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the

debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

13. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Simpcw First Nation Property Taxation Law, 2009*.

Tax Administrator for the Simpcw First Nation

Dated: _____, 20____.

SCHEDULE IX

(Subsection 38(1))

**NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF
TAXABLE PROPERTY**TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on _____, 20____.

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of _____ dollars (\$_____), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender [auction] for unpaid taxes, penalties and interest owed to the _____ First Nation.

The public tender [auction] will take place on:

_____, 20____ at _____ o'clock at
_____ [location].

The tax administrator will conduct the public tender [auction] at the above time and place unless it is necessary to adjourn in which case a further notice will be published.

AND TAKE NOTICE that:

1. The upset price for the taxable property is: _____ dollars (\$______). The upset price is the lowest price for which the taxable property will be sold.
2. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Simpcw First Nation as set out in this notice.
3. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.
4. The debtor may redeem the right to an assignment of the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction]

in respect of the taxable property (referred to as the “redemption period”). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

5. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, of obtaining the interest or right constituting the taxable property.
6. Council of the Simpcw First Nation will, without delay, notify the Minister of Indian and Northern Affairs in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to assignment of the taxable property.
7. The tax administrator will register an assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.
8. An assignment of the taxable property operates
 - (a) as a transfer to the bidder from the debtor of the taxable property, without an attestation or proof of execution, and
 - (b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.
9. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.
10. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Simpew First Nation Property Taxation Law, 2009*.

Tax Administrator for the Simpcw First Nation

Dated: _____, 20____.

SCHEDULE X

(Subsection 45(2))

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars (\$_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the *Simpcw First Nation Property Taxation Law, 2009*.

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

[list services to be discontinued]

Tax Administrator for the Simpcw First Nation

Dated: _____, 20____.

**SKAWAHLOOK FIRST NATION
ANNUAL EXPENDITURE LAW, 2009**

[Effective July 17, 2009]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the Skawahlook First Nation has enacted the *Skawahlook First Nation Property Taxation By-law* passed by the Council on October 12, 2004, and the *Skawahlook First Nation Property Assessment By-law* passed by the Council on October 12, 2004, and both by-laws were approved by the Minister of Indian Affairs and Northern Development on December 20, 2004, which by-laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

NOW THEREFORE the Council of the Skawahlook First Nation duly enacts as follows:

1. This Law may be cited as the *Skawahlook First Nation Annual Expenditure Law, 2009*.

2. In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

“annual budget” means the budget, attached as a Schedule to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment Law” means the *Skawahlook First Nation Property Assessment By-law*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Skawahlook First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Skawahlook First Nation Property Taxation By-law*.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2009, and ending March 31, 2010, is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

6. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

12. The Schedule attached to this Law forms part of and is an integral part of this Law.

13. This Law comes into force and effect on the later of June 24, 2009 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the [29] day of [June] 2009, at Skawahlook First Nation, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

[Maureen Chapman]

Chief Maureen Chapman

[Debra Schneider]

Councillor Debra Schneider

SCHEDULE
ANNUAL BUDGET

REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	\$86,636
2. Accumulated Surplus - Local revenues carried over from the previous fiscal year	\$0
3. Accumulated Deficit - Local revenues carried over from the previous fiscal year	\$0
TOTAL REVENUES	\$86,636

EXPENDITURES

1. General Government Expenditures	
a. General Administrative	\$6,636
b. Other General Government	\$75,000
2. Contingency Amounts	\$5,000
TOTAL EXPENDITURES	\$86,636
BALANCE	\$0

**SKAWAHLOOK FIRST NATION
ANNUAL RATES LAW, 2009**

[Effective July 17, 2009]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of the Skawahlook First Nation has enacted the *Skawahlook First Nation Property Taxation By-law* passed by the Council on October 12, 2004, and the *Skawahlook First Nation Property Assessment By-law* passed by the Council on October 12, 2004, and both by-laws were approved by the Minister of Indian Affairs and Northern Development on December 20, 2004, which by-laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Skawahlook First Nation duly enacts as follows:

1. This Law may be cited as the *Skawahlook First Nation Annual Rates Law, 2009*.

2. In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

“Assessment Law” means the *Skawahlook First Nation Property Assessment By-law*;

“First Nation” means the Skawahlook First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Skawahlook First Nation Property Taxation By-law*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2009 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the later of June 24, 2009 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the [30] day of [June], 2009, at Skawahlook First Nation, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

[Maureen Chapman]

Chief Maureen Chapman

[Debra Schneider]

Councillor Debra Schneider

SCHEDULE**TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 TOTAL ASSESSED VALUE
Class 1 - Residential	9.0768
Class 2 - Utilities	39.3932
Class 3 - Supportive Housing	N/A
Class 4 - Major Industry	N/A
Class 5 - Light Industry	N/A
Class 6 - Business and Other	N/A
Class 7 - Forest Land	N/A
Class 8 - Recreational Property/Non-Profit Organization	N/A
Class 9 - Farm	N/A

**SKOWKALE FIRST NATION
ANNUAL EXPENDITURE LAW, 2009**

[Effective August 7, 2009]

WHEREAS:

- A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;
- B. The Council of the Skowkale First Nation has enacted the *Skowkale First Nation Property Taxation Assessment By-law* dated October 20, 1995, which law has been deemed to be a property taxation law made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act;
- C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

NOW THEREFORE the Council of the Skowkale First Nation, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Skowkale First Nation Annual Expenditure Law, 2009*.

2. In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

“annual budget” means the budget, attached as a Schedule to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment and Taxation Law” means the *Skowkale First Nation Property Taxation Assessment By-law* dated October 20, 1995;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Skowkale First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by a First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“taxable property” means property in a reserve that is subject to taxation under a property taxation law.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2009 and ending March 31, 2010 is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Assessment and Taxation Law.

6. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment and Taxation Law.

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

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

12. The schedule attached to this Law form part of and is an integral part of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the June 22, 2009, at Chilliwack, in the Province of British Columbia.

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

[Willy Hall]

Chief Willy Hall

[Gordon Hall]

Councillor Gordon Hall

[Gerald Sepass]

Councillor Gerald Sepass

[Jeffrey Point]

Councillor Jeffrey Point

[James Archie]

Councillor James Archie

SCHEDULE
2009 ANNUAL BUDGET

Revenue		<u>\$421694.74</u>
Local Revenue for current fiscal yr		\$421694.74
Expenditures:		
General Government Expenditures		\$ 76,600.00
Administration	\$ 13,100.00	
General Administration	\$ 56,000.00	
Audit	\$ 7,500.00	
Other Services:		
Municipal Service Agreement (District of Chilliwack)	\$173,554.50	
Assessment Services (BC Assessment)	\$ 4,232.50	\$ 4,232.50
Grants		
Home Owners Grants	\$162,724.00	\$162,724.00
Contingency Amounts		<u>\$ 4583.74</u>
Total Expenditures		\$421,694.74

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget period:

Municipal Service Agreement (District of Chilliwack): \$173,554.50

Assessment Services (BC Assessment): \$ 4,232.50

**SKOWKALE FIRST NATION
ANNUAL RATES LAW, 2009**

[Effective August 7, 2009]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of the Skowkale First Nation has enacted the *Skowkale First Nation Property Taxation Assessment By-law* dated October 20, 1995, which law has been deemed to be a property taxation law made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act;

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Skowkale First Nation, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Skowkale First Nation Annual Rates Law, 2009*.
2. In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

“Assessment and Taxation Law” means the *Skowkale First Nation Property Taxation Assessment By-law* dated October 20, 1995;

“First Nation” means the Skowkale First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“taxable property” means property in a reserve that is subject to taxation under a property taxation law.

3. Taxes levied pursuant to the Assessment and Taxation Law for the taxation year 2009 shall be determined by imposing the rates set out in the Schedule for each property class established in the Assessment and Taxation Law, upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where:

- (a) the amount of the tax levied on Class I taxable property in a taxation year is less than three hundred and fifty dollars (\$350), and

(b) no taxpayer for that taxable property is over sixty-five (65) years of age, then

the taxable property shall be taxed at three hundred and fifty dollars (\$350) for the taxation year.

5. Notwithstanding section 3, where:

(a) the amount of the tax levied on Class I taxable property in a taxation year is less than one hundred dollars (\$100), and

(b) a taxpayer for that taxable property is at least sixty-five (65) years of age, then

the taxable property shall be taxed at one hundred dollars (\$100) for the taxation years.

6. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

7. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment and Taxation Law.

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

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

10. The Schedule attached to this Law forms part of and is an integral part of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the June 22, 2009, at Chilliwack, in the Province of British Columbia.

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

[Willy Hall]

Chief Willy Hall

[Gerald Sepass]

Councillor Gerald Sepass

[Gordon Hall]

Councillor Gordon Hall

[James Archie]

Councillor James Archie

[Jeffrey Point]

Councillor Jeffrey Point

SCHEDULE**TAX RATES**

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
Class 1 - Residential	7.0021
Class 2 - Utilities	53.2502
Class 4 - Major Industry	00.00000
Class 5 - Light Industry	18.61175
Class 6 - Business and Other	18.1246
Class 7 - Forest Land	18.60274
Class 8 - Recreational Property/Non Profit Organization	7.26785
Class 9 - Farm	21.99671

**SQUAMISH NATION
ANNUAL EXPENDITURE LAW, 2009**

[Effective August 14, 2009]

WHEREAS:

- A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;
- B. The Council of the Squamish Nation has enacted the *Squamish Indian Band Property Taxation By-law* and the *Squamish Indian Band Property Assessment By-law*, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act and
- C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

NOW THEREFORE the Council of the Squamish Nation duly enacts as follows:

1. This Law may be cited as the *Squamish Nation Annual Expenditure Law, 2009*.

2. In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

“annual budget” means the budget, attached as a Schedule to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment Law” means the *Squamish Indian Band Property Assessment By-law*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Squamish Nation being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Squamish Indian Band Property Taxation By-law*.

3. The First Nation’s annual budget for the fiscal year beginning January 1, 2009 and ending December 31, 2009 is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

6. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

12. The Schedule attached to this Law forms part of and is an integral part of this Law.

13. This Law comes into force and effect on the later of June 15th, 2009 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 22nd day of July 2009, at North Vancouver in the Province of British Columbia.

A quorum of Squamish Nation Council consists of [8] Councillors.

Moved by: [Carla George] Seconded by: [Richard Baker]

Alroy Baker
K’etximtn

Deborah Baker

Julie Baker
Sxwélhchaliya

[Pamela Baker]

Pamela Baker
Hi-mi-ka-las

[Veronica Baker]

Veronica Baker
Tiyaltenaat

[Carla George]

Carla George
Kwitelut Kwelaw'ikw

Chief Gilbert Jacob

KáKeltn Siýam

[Byron Joseph]

Byron Joseph
Ts'élkwílem Siýam

[Anthony Moody]

Anthony Moody
Tssetsímshtn

[Richard Williams]

Chief Richard Williams
Xwélxwelacha Siýam

[Richard Baker]

Richard E. Baker

Chief Ian Campbell
Xàlek/Sekýú Siýam

[Dale Harry]

Dale Harry
Xwa-xwalkn

[Krisandra Jacobs]

Krisandra Jacobs

Dennis Joseph

xwechtàal

Chief Bill Williams

telálsem̕kin Siýam

SCHEDULE
ANNUAL BUDGET 2009

REVENUES

1	Local revenues for current fiscal year:	
a.	Property Tax	\$ 7,402,968
b.	Taxation for the Provision of Services	-
c.	Business Activity Taxes	-
2	Development Cost Charges Revenues	-
3	Proceeds from borrowing	-
4	Accumulated Surplus - Local revenues carried over from the previous fiscal year	-
5	Accumulated Deficit - Local revenues carried over from the previous fiscal year	-
6	Reserve fund revenues	
7	Squamish Nation Own Source Revenue Contribution	\$ 3,458,300

TOTAL REVENUES **\$ 10,861,268**

EXPENDITURES

1	General Government Expenditures	
a.	Executive and Legislative	\$ 1,734,389
b.	General Administrative	\$ 2,315,546
c.	Other General Government	\$ 2,529,234
2	Protection Services	
a.	Policing	
b.	Firefighting	
c.	Regulatory Measures	
d.	Other Protective Services	\$ 101,753
3	Transportation	
a.	Roads and Streets	
b.	Snow and Ice Removal	
c.	Parking	
d.	Public Transit	
e.	Other Transportation	

4	Recreation and Cultural Services	
a.	Recreation	\$ 1,464,642
b.	Culture	\$ 618,222
c.	Other Recreation and Culture	\$ 429,853
5	Community Development	
a.	Education	
b.	Housing	\$ 377,677
c.	Planning and Zoning	\$ 48,903
d.	Community Planning	\$ 41,438
e.	Economic Development Program	
f.	Heritage Protection	
g.	Agricultural Development	
h.	Urban Renewal	
i.	Beautification	
j.	Land Rehabilitation	
k.	Tourism	
l.	Other Regional Planning and Development	
6	Environment Health Services	
a.	Water Purification and Supply	
b.	Sewage Collection and Disposal	
c.	Garbage Waste Collection and Disposal	
d.	Other Environmental Services	
7	Fiscal Services	
a.	Interest Payments to the First Nations Finance Authority	
b.	Debt Payments to the First Nations Finance Authority	
c.	Other Payments to the First Nations Finance Authority	
d.	Other Interest Payments	\$ 889,611
e.	Other Debt Charges	
f.	Other Fiscal Services	
g.	Debenture Payments	
8	Other Services	
a.	Health	

- b. Social Programs and Assistance
- c. Trade and Industry
- d. Other Service – Purchased Local Government Services

9 Taxes Collected for Other Governments

10 Grants	\$	-
a. Home Owners Grants (Budget Amount)	\$	60,000
11. Contingency Amounts	\$	250,000
12. Transfers into reserve funds		
TOTAL EXPENDITURES	<hr/>	\$ 10,861,268
<u>BALANCE</u>	<hr/>	\$ <hr/>

Note: The First Nation has the following service agreements with third-party service providers:

District of West Vancouver,
District of North Vancouver
City of North Vancouver.

They provide services to on reserve rate payers that are comparable to services provided to rate payers off reserve in each respective jurisdiction.

Homeowners grants are comparable to those offered off reserve.

**SQUAMISH NATION
ANNUAL RATES LAW, 2009**

[Effective August 14, 2009]

WHEREAS:

- A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;
- B. The Council of the Squamish Nation has enacted the *Squamish Indian Band Property Taxation By-law* and the *Squamish Indian Band Property Assessment By-law*, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; and
- C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Squamish First Nation duly enacts as follows:

1. This Law may be cited as the *Squamish Nation Annual Rates Law, 2009*.
2. In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

“Assessment Law” means the *Squamish Indian Band Property Assessment By-law*, “First Nation” means the Squamish Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Squamish Indian Band Property Taxation By-law*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2009 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$100.00), the taxable property shall be taxed at one hundred dollars (\$100.00) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. This Law comes into force and effect on the later of June 15, 2009 and the day after it is approved by the First Nations Tax Commission

THIS LAW IS HEREBY DULY ENACTED by Council on the 22nd day of July, at North Vancouver, in the Province of British Columbia.

A quorum of Squamish Nation council consists of [8] Councillors.

Moved by: [Carla George] Seconded by: [Chief Richard Williams]

Alroy Baker
K'etximtn

Deborah Baker

[Pamela Baker]

Pamela Baker

Hi-mi-ka-las

[Veronica Baker]

Veronica Baker

Tiyaltenaat

[Carla George]

Carla George

Kwitelut Kwelaw'ikw

Julie Baker

Sxwélhchaliya

[Richard Baker]

Richard E. Baker

Chief Ian Campbell

Xálek/Sekyú Siyám

[Dale Harry]

Dale Harry

Xwa-xwalkn

Chief Gilbert Jacob
KáKeltn Siyám

[Byron Joseph]
Byron Joseph
Ts'élkwílem Siyám

[Anthony Moody]
Anthony Moody
Tsetsímshtn

[Richard Williams]
Chief Richard Williams
Xwélxwelacha Siyám

[Krisandra Jacobs]
Krisandra Jacobs

Dennis Joseph
xwechtäal

Chief Bill Williams
telálsem̕kin Siyám

SCHEDULE**TAX RATES**

Rate Class	<u>Capilano</u>	<u>Mission</u>	<u>Seymour</u>
1	3.89756	4.49097	4.55542
2	27.30085	57.98783	57.99239
4	23.18943	41.77086	57.73422
5	22.63653	19.66509	34.84609
6	14.00828	18.87526	18.11404
8	9.54976	9.42218	10.14485

SUMAS FIRST NATION ANNUAL EXPENDITURE LAW, 2009

[Effective August 7, 2009]

WHEREAS:

- A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;
- B. The Council of the Sumas First Nation has enacted the *Sumas First Nation Property Assessment By-law* dated October 12, 2004 and the *Sumas First Nation Property Taxation By-law* dated October 12, 2004, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; and
- C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

NOW THEREFORE the Council of the Sumas First Nation duly enacts as follows:

1. This Law may be cited as the *Sumas First Nation Annual Expenditure Law, 2009*.

2. In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

“annual budget” means the budget, attached as a Schedule to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment Law” means the *Sumas First Nation Property Assessment By-law* dated October 12, 2004;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Sumas First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Sumas First Nation Property Taxation By-law* dated October 12, 2004.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2009, and ending March 31, 2010, is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

6. Expenditures of local revenues must be made only in accordance with the annual budget.

7. Notwithstanding section 6 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

11. The Schedule attached to this Law forms part of and is an integral part of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 5th day of August, 2009, at Abbotsford, in the Province of British Columbia.

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

[Dalton Silver]

Chief Dalton Silver

[Murray Ned]

Councillor Murray Ned

Councillor Jackie Bird

[Clint Tuttle]

Councillor Clint Tuttle

SCHEDULE
ANNUAL BUDGET

REVENUES

1. Local revenues for current fiscal year:
 - a. Property Tax \$206562.15
- TOTAL REVENUES \$206562.15**

EXPENDITURES

1. General Government Expenditures
 - a. Executive and Legislative
 - b. General Administrative
 - c. Other General Government 9907.53
2. Protection Services
 - a. Policing
 - b. Firefighting 1123.00
 - c. Regulatory Measures
 - d. Other Protective Services 179.00
3. Transportation
 - a. Roads and Streets
 - b. Snow and Ice Removal 3000.00
 - c. Parking
 - d. Public Transit
 - e. Other Transportation
4. Recreation and Cultural Services
 - a. Recreation 13000.00
 - b. Culture 2000.00
 - c. Other Recreation and Culture 2000.00
5. Community Development
 - a. Education 5000.00
 - b. Housing 28000.00
 - c. Planning and Zoning
 - d. Community Planning
 - e. Economic Development Program
 - f. Heritage Protection
 - g. Agricultural Development

h. Urban Renewal		134184.00
i. Beautification		
j. Land Rehabilitation		
k. Tourism		
l. Other Regional Planning and Development		
6. Environment Health Services		
a. Water Purification and Supply		
b. Sewage Collection and Disposal		2954.00
c. Garbage Waste Collection and Disposal		3149.00
d. Other Environmental Services		
7. Fiscal Services		
a. Interest Payments to the First Nations Finance Authority		
b. Debt Payments to the First Nations Finance Authority		
c. Other Payments to the First Nations Finance Authority		
d. Other Interest Payments		
e. Other Debt Charges		
f. Other Fiscal Services		
g. Debenture Payments		
8. Other Services		
a. Health		
b. Social Programs and Assistance		
c. Trade and Industry		
d. Other Service		
9. Taxes Collected for Other Governments		
10. Grants:		
a. Home owner grant equivalents:		
b. Other grants: [Note to First Nation: List each grant category and total amount granted]		
i.	\$	
ii.	\$	
iii.	\$	
11. Contingency Amounts		2065.62
TOTAL EXPENDITURES	\$	206562.15
BALANCE	\$	0

**SUMAS FIRST NATION
ANNUAL RATES LAW, 2009**

[Effective August 7, 2009]

WHEREAS:

- A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;
- B. The Council of the Sumas First Nation has enacted the *Sumas First Nation Property Assessment By-law* dated October 12, 2004 and the *Sumas First Nation Property Taxation By-law* dated October 12, 2004, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; and
- C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Sumas First Nation duly enacts as follows:

1. This Law may be cited as the *Sumas First Nation Annual Rates Law, 2009*.
2. In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

“Assessment Law” means the *Sumas First Nation Property Assessment By-law* dated October 12, 2004;

“First Nation” means the Sumas First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Sumas First Nation Property Taxation By-law* dated October 12, 2004.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2009 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 5th day of August, 2009, at Abbotsford, in the Province of British Columbia.

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

[Dalton Silver]

Chief Dalton Silver

[Murray Ned]

Councillor Murray Ned

Councillor Jackie Bird

[Clint Tuttle]

Councillor Clint Tuttle

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER \$1,000 Total Assessed Value
Class 2 - Utilities	67.51122
Class 5 - Light Industry	29.77729
Class 6 - Business and Other	25.45224
Class 9 - Farm	24.59290

**TLA-O-QUI-AHT FIRST NATIONS
ANNUAL EXPENDITURE LAW, 2009**

[Effective September 16, 2009]

WHEREAS:

- A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;
- B. The Council of the Tla-o-qui-aht First Nation has enacted the *Tla-o-qui-aht First Nations Property Assessment and Taxation By-law*, August 9, 1995, which by-law has been deemed to be a property taxation law made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act;
- C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

NOW THEREFORE the Council of the Tla-o-qui-aht First Nation, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Tla-o-qui-aht First Nation Annual Expenditure Law, 2009*.

2. In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

“annual budget” means the budget, attached as a Schedule to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment and Taxation Law” means the *Tla-o-qui-aht First Nation Property Assessment and Taxation By-law*, August 9, 1995;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Tla-o-qui-aht First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by a First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“taxable property” means property in a reserve that is subject to taxation under a property taxation law.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2009 and ending March 31, 2010 is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

6. Expenditures of local revenues must be made only in accordance with the annual budget.

7. Notwithstanding section 6 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment and Taxation Law.

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

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

11. The schedule attached to this Law forms part of and is an integral part of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the [20th] day of August, 2009, at Tofino, in the Province of British Columbia.

A quorum of Council consists of Five (5) members of Council.

[Francis Frank]

Chief [Francis Frank]

[Elmer Frank]

Councillor [Elmer Frank]

[M Frank-Atleo]

Councillor [M Frank-Atleo]

[Simon Tom]

Councillor [Simon Tom]

[John Williams]

Councillor [John Williams]

SCHEDULE
ANNUAL BUDGET

REVENUES

Property Tax Levies, Interest & Penalties for Current Fiscal Year	\$177,000
Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years	<u>\$0.00</u>
TOTAL REVENUES	\$177,000

EXPENDITURES

1. General Government Expenditures
 - a. Executive and Legislative
 - b. General Administrative
 - c. Other General Government
2. Protection Services
 - a. Policing
 - b. Firefighting
 - c. Regulatory Measures
 - d. Other Protective Services
3. Transportation
 - a. Roads and Streets
 - b. Snow and Ice Removal
 - c. Parking
 - d. Public Transit
 - e. Other Transportation
4. Recreation and Cultural Services
 - a. Recreation
 - b. Culture
 - c. Other Recreation and Culture
5. Community Development
 - a. Education
 - b. Housing
 - c. Planning and Zoning
 - d. Community Planning

- e. Economic Development Program \$175,230
- f. Heritage Protection
- g. Agricultural Development
- h. Urban Renewal
- i. Beautification
- j. Land Rehabilitation
- k. Tourism Development
- l. Tourism Information
- m. Other Regional Planning and Development
- 6. Environment Health Services
 - a. Water Purification and Supply
 - b. Sewage Collection and Disposal
 - c. Garbage Waste Collection and Disposal
 - d. Other Environmental Services
- 7. Fiscal Services
 - a. Interest Payments to the First Nations Finance Authority
 - b. Debt Payments to the First Nations Finance Authority
 - c. Other Payments to the First Nations Finance Authority
 - d. Other Interest Payments
 - e. Other Debt Charges
 - f. Other Fiscal Services
 - g. Debenture Payments
- 8. Other Services
 - a. Health
 - b. Social Programs and Assistance
 - c. Agriculture
 - d. Tourism
 - e. Trade and Industry
 - f. Other Service
- 9. Taxes Collected for Other Governments

Grants:

Home owner grant equivalents:

Not-for-profit corporations:

Other Expenditures:

Municipal Service Agreements

Amounts payable to the First Nations Finance Authority:

Contingency Amounts: \$1770

Reserve Funds:

Payments into Reserve Funds:

Capital Infrastructure Replacement:

Expenditures from Reserve Funds:

TOTAL EXPENDITURES \$177,000BALANCE **\$0.00**

**TLA-O-QUI-AHT FIRST NATIONS
ANNUAL RATES LAW, 2009**

[Effective September 16, 2009]

WHEREAS:

- A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;
- B. The Council of the Tla-o-qui-aht First Nation has enacted the *Tla-o-qui-aht First Nations Property Assessment and Taxation By-law*, August 9, 1995, which by-law has been deemed to be a property taxation law made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act;
- C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Tla-o-qui-aht First Nations, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Tla-o-qui-aht First Nations Annual Rates Law, 2009*.

2. In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

“Assessment and Taxation Law” means the *Tla-o-qui-aht First Nations Property Assessment and Taxation By-law*, August 9, 1995;

“First Nation” means the Tla-o-qui-aht First Nation, being a band named in the schedule to the Act;

“property taxation law” means a enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“taxable property” means property in a reserve that is subject to taxation under a property taxation law.

3. Taxes levied pursuant to the Assessment and Taxation Law for the taxation year 2009 shall be determined by imposing the rates set out in the Schedule for each property class established in the Assessment and Taxation Law, upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment and Taxation Law.

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

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

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the [20th] day of August, 2009, at Tofino, in the Province of British Columbia.

A quorum of Council consists of Five (5) members of Council.

[Francis Frank]

Chief [Francis Frank]

[Elmer Frank]

Councillor [Elmer Frank]

[M Frank-Atleo]

Councillor [M Frank-Atleo]

[Simon Tom]

Councillor [Simon Tom]

[John Williams]

Councillor [John Williams]

SCHEDULE**TAX RATES**

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
<u>British Columbia</u>	
Class 1 - Residential	4.9554
Class 2 - Utilities	25.8609
Class 4 - Major Industry	18.5521
Class 5 - Light Industry	15.7678
Class 6 - Business and Other	13.4729
Class 7 - Forest Land	10.9737
Class 8 - Recreational Property/Non-Profit Organization	14.1333
Class 9 - Farm	15.2118

TSAWOUT FIRST NATION
2009 ANNUAL EXPENDITURE LAW

[Effective June 26, 2009]

WHEREAS:

- A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;
- B. The Council of the Tsawout First Nation has enacted the *Tsawout First Nation Assessment Law 2008*, *Tsawout First Nation Property Taxation Law 2008* enacted by the First Nation, respecting taxation for local purposes on reserve; and
- C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

NOW THEREFORE the Council of the Tsawout First Nation duly enacts as follows:

1. This Law may be cited as the *Tsawout First Nation Annual Expenditure Law, 2009*.
2. In this Law:
 - a. “Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations made under that Act;
 - b. “annual budget” means the budget, attached as a Schedule to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;
 - c. “Assessment Law” means the *Tsawout First Nation Property Assessment Law, 2008*;
 - d. “Council” has the meaning given to that term in the Act;
 - e. “First Nation” means the Tsawout First Nation, being a band named in the schedule to the Act;
 - f. “Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;
 - g. “local revenues” means money raised by the First Nation under a property taxation law;
 - h. “property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

- i. “taxable property” means property in a reserve that is subject to taxation under a property taxation law; and
- j. “Taxation Law” means the *Tsawout First Nation Property Taxation Law, 2008*.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2009 and ending March 31, 2010, is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

6. Those amounts as are indicated in the annual budget must be credited to the Sewer Replacement Reserve fund.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Notwithstanding section 7 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

12. The Schedule attached to this Law forms part of and is an integral part of this Law.

13. This Law comes into force and effect on the later of June [2], 2009 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the [2] day of June, 2009, at 7725 Tetayut Road, Saanichton, in the Province of British Columbia.

A quorum of Council consists of Five (5) members of Council.

[Allan Claxton]

Chief Allan Claxton

[Louis Claxton]

Councillor Louis Claxton

Councillor Joel Pelkey

[Frank Pelkey]

Councillor Frank Pelkey

[John Wilson]

Councillor John Wilson

Councillor Tony Underwood

Councillor Harvey Underwood

[Toby Joseph]

Councillor Toby Joseph

SCHEDULE
2009 ANNUAL BUDGET

REVENUES

1. Local revenues for current fiscal year:

a. Property Tax	\$1,225,677
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EXPENDITURES

1. General Government Expenditures	\$469,677
2. Protection Services	
3. Transportation	
4. Recreation and Cultural Services	
5. Community Development	
6. Environment Health Services	
7. Fiscal Services	
8. Other Expenditures for services	
General Service Agreement (District Central Saanich)	\$95,000
a) 911 Emergency Policing Dispatch; Fire Protection, on the terms and conditions set out in the Fire Protection Agreement executed by the Parties on December 2006; Emergency measures (PEMO); Public Works; Parks & Recreation; Contingency Wages and Reserves & Contingency Funds.	
Hospital (Capital Regional District)	\$36,000
Water Debt Requisition (CRD)	\$30,000
	\$161,000
9. Grants:	
a. Home owner grant equivalents:	\$420,000
10. Contingency	\$50,000
11. Transfer into Sewer Replacement Reserve	\$125,000
TOTAL EXPENDITURES	\$1,225,677
BALANCE	\$0

Note: The First Nation has the following service agreements with third-party service providers as shown in item 8. The amounts indicated are the amounts payable by the First Nation under each agreement during the budget period.

APPENDIX A**Reserve Fund Balances**

1. Sewer Replacement Reserve		
a. Beginning balance as of January 1, 2009		\$0
b. Transfers out		
i. to local revenue account		\$0
c. Transfers in		
i. from local revenue account		\$125,000
Ending balance as of December 31, 2009		\$125,000
2. Water Replacement Reserve		
a. Beginning Balance as of January 1, 2009		\$0
b. Transfers out		
i. to local revenue account:		\$0
c. Transfers in		
i. from local revenue account:		\$0
Ending balance as of December 31, 2009		\$0

**TSAWOUT FIRST NATION
ANNUAL RATES LAW, 2009**

[Effective June 26, 2009]

WHEREAS:

- A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;
- B. The Council of the Tsawout First Nation has enacted the *Tsawout First Nation Property Assessment Law 2008* and the *Tsawout First Nation Property Taxation Law 2008*, respecting taxation for local purposes on reserve; and
- C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve.

NOW THEREFORE the Council of the Tsawout First Nation duly enacts as follows:

1. This Law may be cited as the *Tsawout First Nation Annual Rates Law, 2009*.

2. In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

“Assessment Law” means the *Tsawout First Nation Property Assessment Law, 2008*;

“First Nation” means the Tsawout First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Tsawout First Nation Property Taxation Law, 2008*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2009 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where:

a) the amount of the tax levied on Class I taxable property in a taxation year is less than three hundred and fifty dollars (\$350), and

b) no taxpayer for that taxable property is over sixty-five (65) years of age, then the taxable property shall be taxed at three hundred and fifty dollars (\$350) for the taxation year.

5. Notwithstanding section 3, where:

a) the amount of the tax levied on Class I taxable property in a taxation year is less than one hundred and fifty dollars (\$150), and

b) a taxpayer for that taxable property is at least sixty-five (65) years of age, then the taxable property shall be taxed at one hundred and fifty dollars (\$150) for the taxation year.

6. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

7. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

10. The Schedule attached to this Law forms part of and is an integral part of this Law.

11. This Law comes into force and effect on the later of June 17, 2009 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 17 day of June, 2009, at 7725 Tetayut Road, Saanichton, in the Province of British Columbia.

A quorum of Council consists of Five (5) members of Council.

Chief Allan Claxton

[Louis Claxton]

Councillor Louis Claxton

[Joel Pelkey]

Councillor Joel Pelkey

[Frank Pelkey]

Councillor Frank Pelkey

Councillor John Wilson

[Tony Underwood]

Councillor Tony Underwood

[Harvey Underwood]

Councillor Harvey Underwood

[Toby Joseph]

Councillor Toby Joseph

SCHEDULE**2009 TAX RATES**

PROPERTY CLASS	RATE PER
Class 1 - Residential	6.8601
Class 2 - Utilities	36.3586
Class 4 - Major Industry	8.9181
Class 5 - Light Industry	17.9735
Class 6 - Business and Other	18.5223
Class 7 - Forest Land	48.7068
Class 8 - Recreational Property/Non-Profit Organization	13.0342
Class 9 - Farm	0.000

**TZEACHEN FIRST NATION
ANNUAL EXPENDITURE LAW, 2009**

[Effective August 7, 2009]

WHEREAS:

- A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the Council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;
- B. The Council of the Tzeachten First Nation has enacted the *Tzeachten Property Assessment By-law* and the *Tzeachten Taxation By-law*, which have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that *Act*;
- C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

NOW THEREFORE the Council of the Tzeachten First Nation, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Tzeachten First Nation Annual Expenditure Law, 2009*.

2. In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

“annual budget” means the budget, attached as a Schedule to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment Law” means the *Tzeachten Property Assessment By-law*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Tzeachten First Nation, being a Band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by a First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Tzeachten Taxation By-law*.

3. Tzeachten’s annual budget for the fiscal year April 1, 2009 to March 31, 2010 is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. Pursuant to section 12.1 of the Taxation Law, the grant amounts set out in the annual budget are approved as expenditures.

6. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedures and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

12. The schedule attached to this Law forms part of and is an integral part of this Law.

13. This Law comes into force and effect on the later of July 14 and the day after it is approved by the First Nations Tax Commission.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 14th day of July, 2009, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of (3) members of Council.

[Joe Hall]

Chief Joe Hall

[Glenda Campbell]

Councillor Glenda Campbell

[Leslie Joe]

Councillor Leslie Joe

[Lawrence Roberts]

Councillor Lawrence Roberts

[Anthony Malloway]

Councillor Anthony Malloway

SCHEDULE
ANNUAL BUDGET

REVENUES

Property Tax Levies, Interest & Penalties
for Current Fiscal Year \$1,760,671

TOTAL REVENUES \$1,760,671

EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	\$ 10,000
b. General Administrative	\$ 117,000
c. Taxation Database & Systems	\$ 10,000
c. Other General Government	\$ 170,000
2. Protection Services	
3. Transportation	
4. Recreation and Cultural Services	
5. Community Development	
a. Community Planning	\$ 22,000
b. Public Area Landscaping	\$ 8,000
c. Public Buildings	\$ 102,093
6. Environment Health Services	
a. Water Purification and Supply	\$ 5,300
b. Other Environmental	\$ 7,230
7. Fiscal Services	
a. Interest Payments	
b. Debt Charges	
c. Municipal Tax Service Agreements	\$ 725,000
d. Other Fiscal Services (BCAA)	\$ 16,200
e. Debenture Payments	
f. Contingencies	\$ 18,000
g. Reserve Funds	
8. Other Services	
9. Grants:	
a. Home owner grant equivalents:	\$ 549,848

10. Other Expenditures

TOTAL EXPENDITURES	\$1,760,671
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BALANCE	\$0
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Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget period:

1. Municipal Tax Service Agreement	\$725,000
2. BC Assessment Authority Service Agreement	\$16,200

**TZEACHEN FIRST NATION
ANNUAL RATES LAW, 2009**

[Effective August 7, 2009]

WHEREAS:

- A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the Council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;
- B. The Council of the Tzeachten First Nation has enacted the *Tzeachten First Nation Assessment By-law* and *Tzeachten First Nation Taxation By-law* under section 83 *Indian Act*, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that *Act*;
- C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Tzeachten First Nation, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Tzeachten First Nation Annual Rates Law, 2009*.
2. In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

“Assessment Law” means the *Tzeachten Assessment By-law* made under section 83 of the *Indian Act*;

“First Nation” means the Tzeachten First Nation, being a Band named in the schedule to the Act;

“property taxation law” means a law made under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Tzeachten Taxation By-law* made under section 83 of the *Indian Act*;

3. Taxes levied pursuant to the Taxation Law for the taxation year 2009 shall be determined by imposing the rates set out in the Schedule for each property class established in the Assessment Law, upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, the minimum tax payable is \$100, so that where the amount of the tax levied on a taxable property in a taxation year is less than one hundred dollars (\$100), the taxable property shall be taxed at one hundred dollars (\$100) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. This Law comes into force and effect on the later of July 14 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 14th day of July, 2009, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of (3) members of Council.

[Joe Hall]

Chief Joe Hall

[Glenda Campbell]

Councillor Glenda Campbell

[Leslie Joe]

Councillor Leslie Joe

[Lawrence Roberts]

Councillor Lawrence Roberts

[Anthony Malloway]

Councillor Anthony Malloway

SCHEDULE**TAX RATES**

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
Class 1 - Residential	7.15895
Class 2 - Utilities	59.88785
Class 4 - Major Industry	-
Class 5 - Light Industry	18.61175
Class 6 - Business and Other	18.63784
Class 7 - Forest Land	18.60274
Class 8 - Recreational Property/Non-Profit Organization	7.26785
Class 9 - Farm Land	21.99671

MUSKEG LAKE CREE NATION
ANNUAL EXPENDITURE LAW, 2009

[Effective September 16, 2009]

WHEREAS:

- A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;
- B. The Council of the Muskeg lake Cree Nation has enacted *By-law No. 1 in Respect to Muskeg Lake Indian Reserve #102A (Land Tax By-law)*, which law has been deemed to be a property taxation law made under the *First Nation Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; respecting taxation for local purposes on reserve;

- C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

NOW THEREFORE the Council of the Muskeg Lake Cree Nation duly enacts as follows:

1. This Law may be cited as the *Muskeg Lake Cree Nation Annual Expenditure Law, 2009*.

2. In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

“annual budget” means the budget, attached as a Schedule to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment Law” means *By-law No.1 in Respect to Muskeg Lake Indian Reserve #102A (Land Tax By-law)*

“Council” has the meaning given to that term in the Act;

“First Nation” means the Muskeg lake Cree Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Muskeg Lake Cree Nation Property Taxation Law, 2009*.

3. The First Nation’s annual budget for the fiscal year beginning January 2009, and ending December 31, 2009, is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

6. A reserve fund is hereby established for Muskeg Lake Reserve Fund.

7. Those amounts as are indicated in the annual budget must be credited to the Muskeg Lake reserve fund.

8. This Law authorizes the expenditure from the Muskeg Lake reserve fund as indicated in the annual budget.

9. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

10. Expenditures of local revenues must be made only in accordance with the annual budget.

11. Notwithstanding section 10 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

12. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

15. The Schedule attached to this Law forms part of and is an integral part of this Law.

16. This Law comes into force and effect on the later of July 1, 2009 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the [23] day of [July], 2009, at Muskeg lake Urban Reserve #102A in the Province of Saskatchewan.

A quorum of Council consists of Council of four (4) members of Council.

[Clifford Tawpisin]

Chief Clifford Tawpisin Jr.

Councillor Albert Lafond

[Harry Lafond]

Councillor Harry Lafond

[Dolores Greyeyes Sand]

Councillor Dolores Greyeyes Sand

[Josephine Longneck]

Councillor Josephine Longneck

Councillor Les Arcand

[Orrin Greyeyes]

Councillor Orrin Greyeyes

SCHEDULE
ANNUAL BUDGET

REVENUES

1. Local revenues for current fiscal year:

a. Property Tax \$365,802.00

TOTAL REVENUES \$365,802.00

EXPENDITURES

1. Community Development

a. Education \$120,000.00

2. Contingency Amounts \$ 25,000.00

3. Transfers into reserve funds \$ 50,000.00

4. Other Expenditure

Municipal Service Agreements \$154,096.00

Tax Exemption Aspen Dev'ts \$ 11,292.00

Administration \$ 5,414.00

TOTAL EXPENDITURES \$365,802.00

BALANCE \$0

Note: This Budget includes the two attached Appendices.

MUSKEG LAKE CREE NATION
ANNUAL RATES LAW, 2009

[Effective July 17, 2009]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of the Muskeg Lake Cree Nation has enacted *By-law #1 in Respect to Muskeg Lake Indian Reserve #102A (Land Tax By-law)*, which law has been deemed to be a property taxation law made under the *First Nations Fiscal and Statistical Management Act*, respecting taxation for local purposes on reserve; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Muskeg Lake Cree Nation duly enacts as follows:

1. This Law may be cited as the *Muskeg Lake Cree Nation Annual Rates Law, 2009*.

2. In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

“Assessment Law” means the *By-law #1 in Respect to Muskeg Lake Indian Reserve #102A, (Land Tax By-law)*;

“First Nation” means the Muskeg Lake Cree Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *By-law #1 in Respect to Muskeg Lake Indian Reserve #102A (Land Tax By-law)*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2009 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than One Hundred dollars (\$100.00), the taxable property shall be taxed at One Hundred dollars (\$100.00) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. This Law comes into force and effect on the later of July 2, 2009 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the [23rd] day of [June], 2009, at Muskeg Lake Urban Reserve #102A, in the Province of Saskatchewan.

A quorum of Council consists of four (4) members of Council.

[Clifford Tawpisin]

Chief Clifford Tawpisin Jr.

[Albert Lafond]

Councillor Albert Lafond

[Harry Lafond]

Councillor Harry Lafond

[Dolores Greyeyes Sand]

Councillor Dolores Greyeyes Sand

[Josephine Longneck]

Councillor Josephine Longneck

[Les Arcand]

Councillor Les Arcand

[Orrin Greyeyes]

Councillor Orrin Greyeyes

SCHEDULE**TAX RATES**

PROPERTY CLASS	MILL RATE
<u>Saskatchewan</u>	
Non-Arable (Range) Land and Improvements	
Other Agricultural Land and Improvements	
Residential	
Multi-Unit Residential	
Seasonal Residential	
Commercial and Industrial	29.7438
Elevators	
Railway Rights-of-Way and Pipeline	

WHITE BEAR FIRST NATIONS EXPENDITURE LAW 2009

[Effective October 22, 2009]

WHEREAS:

- A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;
- B. The Council of the White Bear First Nations has enacted the *White Bear First Nations Property Assessment and Taxation By-law, 1997* which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*; pursuant to section 145 of that Act;
- C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

NOW THEREFORE the Council of the White Bear First Nations, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *White Bear First Nations Annual Expenditure Law, 2009*.

2. In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

“annual budget” means the budget, attached as Schedule I to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment Law” means the *White Bear First Nations Property Assessment and Taxation By-law, 1997*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the White Bear First Nations, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by a First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *White Bear First Nations Property Assessment and Taxation By-law, 1997*.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2009 and ending March 31, 2009 is attached as Schedule I to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in Schedule I.

6. Expenditures of local revenues must be made only in accordance with the annual budget.

7. Notwithstanding section 6 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

11. The schedules attached to this Law form part of and are an integral part of this Law.

12. This Law comes into force and effect on the later of September 1, 2009 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 1st day of September 2009, at White Bear First Nations, in the Province of Saskatchewan.

Quorum of the Council is five (5) members.

[Brian Standingready]

Chief Brian Standingready #531

[Robert G. Big Eagle #547]

Councillor Robert G. Big Eagle #547

[Merlin Joyea]

Councillor Merlin Joyea #1508

Councillor Diette Kinistino #1307

Councillor Tanya Littlechief #1560

[Annette Lonechild]

Councillor Annette Lonechild #1064

Councillor Debbie Maxie #749

Councillor Elaine Maxay #964

[Fred Maxie #1578]

Councillor Fred Maxie #1578

[J. Francis McArthur]

Councillor J. Francis McArthur #512

Councillor Monica McArthur #1458

[Bernard Shepherd]

Councillor Bernard Shepherd #868

[Seraine Sunkawaste]

Councillor Seraine Sunkawaste # 1896

SCHEDULE I
ANNUAL BUDGET

REVENUES

Property Tax Levies, Interest & Penalties
for Current Fiscal Year **\$373,312.42**

Surplus or Deficit Property Tax Revenue carried
over from previous Fiscal Years \$0

TOTAL REVENUES **\$373,312.42**

EXPENDITURES

1. General Government Expenditures
 - a. Executive and Legislative
 - b. General Administrative \$309,579.42
 - c. Other General Government \$ 60,000.00
2. Protection Services
 - a. Policing
 - b. Firefighting
 - c. Regulatory Measures
 - d. Other Protective Services
3. Transportation
 - a. Roads and Streets
 - b. Snow and Ice Removal
 - c. Parking
 - d. Public Transit
 - e. Other Transportation
4. Recreation and Cultural Services
 - a. Recreation
 - b. Culture
 - c. Other Recreation and Culture
5. Community Development
 - a. Education
 - b. Housing
 - c. Planning and Zoning
 - d. Community Planning

- e. Economic Development Program
- f. Heritage Protection
- g. Agricultural Development
- h. Urban Renewal
- i. Beautification
- j. Land Rehabilitation
- k. Tourism Development
- l. Tourism Information
- m. Other Regional Planning and Development
- 6. Environment Health Services
 - a. Water Purification and Supply
 - b. Sewage Collection and Disposal
 - c. Garbage Waste Collection and Disposal
 - d. Other Environmental Services
- 7. Fiscal Services
 - a. Interest Payments to the First Nations Finance Authority
 - b. Debt Payments to the First Nations Finance Authority
 - c. Other Payments to the First Nations Finance Authority
 - d. Other Interest Payments
 - e. Other Debt Charges
 - f. Other Fiscal Services
 - g. Debenture Payments
- 8. Other Services
 - a. Health
 - b. Social Programs and Assistance
 - c. Agriculture
 - d. Tourism
 - e. Trade and Industry
 - f. Other Service
- 9. Taxes Collected for Other Governments

Grants:

 Not-for-profit corporations:

Other Expenditures:

Municipal Service Agreements:

Amounts payable to the First Nations Finance Authority:

Contingency Amounts: 3,733.00

Expenditures from Reserve Funds:

TOTAL EXPENDITURES \$373,312.42

BALANCE \$0

WHITE BEAR FIRST NATIONS TAX RATES LAW 2009 AMENDMENT

[Effective October 22, 2009]

WHEREAS:

- A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;
- B. The Council of the White Bear First Nations has enacted the *White Bear First Nations Property Assessment and Taxation By-law, 1997* which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*; pursuant to section 145 of that Act;
- C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the White Bear First Nations, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *White Bear First Nations Annual Rates Law, 2009*.

2. In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

“Assessment Law” means the *White Bear First Nations Property Assessment and Taxation By-law, 1997*;

“First Nation” means the White Bear First Nations, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *White Bear First Nations Property Assessment and Taxation By-law, 1997*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2009 shall be determined by imposing the rates set out in the Schedule for each property class established in the Assessment Law, upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the later of the 7th day of October, 2009 and the day after it is approved by the First Nations Tax Commission.

10. This Band Council Resolution supersedes Band Council Resolution 2009-2010/26.

THIS LAW IS HEREBY DULY ENACTED by Council on the 7th day of October, 2009, at White Bear First Nations, in the Province of Saskatchewan.

Moved by Councillor Francis McArthur

Seconded by Councillor Tanya Littlechief

Carried

Quorum of the Council is five (5) members.

Chief Brian Standingready #531

[Robert G. Big Eagle #547]
Councillor Robert G. Big Eagle #547

[Merlin Joyea]
Councillor Merlin Joyea #1508

Councillor Diette Kinistino #1307

[Annette Lonechild]
Councillor Annette Lonechild #1064

Councillor Tanya Littlechief #1560

[Debbie Maxie]
Councillor Debbie Maxie #749

Councillor Elaine Maxay #964

Councillor Fred Maxie #1578

[J. Francis McArthur]

Councillor J. Francis McArthur #512

Councillor Monica McArthur #1458

[Bernard Shepherd]

Councillor Bernard Shepherd #868

[Seraine Sunkawaste]

Councillor Seraine Sunkawaste #1896

SCHEDULE**TAX RATES**

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
<u>Saskatchewan</u>	
Non-Arable (Range) Land and Improvements	
Other Agricultural Land and Improvements	
Residential	
Multi-Unit Residential	
Seasonal Residential	
Commercial and Industrial	3.45%
Elevators	
Railway Rights-of-Way and Pipeline	3.45%

By-laws

- **First Nation by-laws approved by the Minister of Indian Affairs and Northern Development under section 83 of the *Indian Act***

BIGSTONE CREE FIRST NATION TAX RATES BY-LAW 2009

[Effective October 27, 2009]

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c.I-5, 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 a reserve and with respect to any matter arising out of or ancillary to such purpose; and

WHEREAS the Council of the Bigstone Cree First Nation enacted the *Bigstone Cree First Nation Property Assessment and Taxation By-law* on April 15, 2004;

THEREFORE BE IT RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Bigstone Cree First Nation Tax Rates By-law 2009*.

2. Pursuant to Section 12.1 of the *Bigstone Cree Property Assessment and Taxation By-law*, the rate of tax applied against the assessed value of property shall be,

(a) for non-residential	2.40%
(b) for machinery and equipment	2.00%

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on [April 22], 2009.

[Gordon T. Auger]

Chief Gordon T. Auger

[Clara Moberly]

Councillor Clara Moberly

[Silas Yellowknee]

Councillor Silas Yellowknee

[Ida Alook]

Councillor Ida Alook

[Art Bigstone]

Councillor Art Bigstone

[Clayton Auger]

Councillor Clayton T. Auger

[Mike Beaver]

Councillor Mike Beaver

LOON RIVER FIRST NATION
TAX RATES BY-LAW 2009

[Effective October 19, 2009]

WHEREAS the Chief and Council of the Loon River First Nation, within the Province of Alberta, is empowered to act for and on behalf of the members of the Loon River First Nation, and have met in a quorum on the above date;

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c.I-5, 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 a reserve and with respect to any matter arising out of or ancillary to such purpose; and

WHEREAS the Council of the Loon River First Nation enacted the *Loon River First Nation Property Assessment and Taxation By-law* on April 26, 2007;

THEREFORE BE IT RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Loon River First Nation Tax Rates By-law 2009*.

2. Pursuant to Section 11 of the *Loon River First Nation Property Assessment and Taxation By-law*, the rate of tax applied against the assessed value of property shall be,

(a) for non-residential and linear property	1.60%
(b) for machinery and equipment	1.15%

Quorum [three (3)] .

[Arthur Noskey]

Chief

[Bernadette Nicholson]

Councillor

[Mayble Noskiye]

Councillor

[Ivan Sawan]

Councillor

**BOSTON BAR FIRST NATION
TAX RATES BY-LAW 2009**

[Effective October 19, 2009]

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C., 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 a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Boston Bar First Nation enacted the *Boston Bar First Nation Assessment and Taxation By-laws (2004)* on October 16, 2004, approved by the Minister December 20, 2004.

NOW BE IT HEREBY RESOLVED that the following “Schedule A”, enacted for the purpose of establishing annual rates of taxation, is hereby adopted and approved as the *Boston Bar First Nation Tax Rates By-law 2009*.

this [16th] day of [June], 2009.

A quorum consists of three (3) Councillors.

[Delores O'Donaghey]

Chief

[Christine Grafinger]

Councillor

[Roy O'Handley]

Councillor

SCHEDULE A

PROPERTY CLASS	TAX RATE PER \$1,000.00 OF ASSESSED VALUE
Class 2 - Utilities	40.0001
Class 6 - Business and Other	24.7142

**CHEAM FIRST NATION
TAX RATES BY-LAW 2009**

[Effective October 19, 2009]

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C., 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 a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Cheam First Nation enacted the *Cheam First Nation Assessment and Taxation By-laws (2004)* on October 28, 2004, approved by the Minister on December 20, 2004.

NOW BE IT HEREBY RESOLVED that the following “Schedule A”, enacted for the purpose of establishing annual rates of taxation, is hereby adopted and approved as the *Cheam First Nation Tax Rates By-law 2009*.

this [14th] day of [July], 2009.

A quorum consists of three (3) Councillors.

[Sidney Douglas]

Chief

[Sandra Victor]

Councillor

[Alexander Aleck]

Councillor

[June Quipp]

Councillor

SCHEDULE A

PROPERTY CLASS	TAX RATE PER \$1,000.00 OF ASSESSED VALUE
Class 2 - Utilities, Land	59.88785
Class 2 - Utilities, Improvements	57.71581
Class 9 - Farm, Land	21.99671

COLDWATER INDIAN BAND

2009 TAX RATES BY-LAW

[Effective October 27, 2009]

WHEREAS pursuant to the *Indian Act*, R.S.C., 1985, and specifically paragraph 83(1)(a) of the *Indian Act*, 1985, c.I-5, 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 a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Coldwater Indian Band enacted the *Coldwater Indian Band Property Assessment and Taxation By-law* on May 20, 1997;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act*, and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Coldwater Indian Band 2009 Tax Rates By-law*.

2. Pursuant to Section 11 of the *Coldwater Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule “A” which is attached, and forms part of the *2009 Tax Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Coldwater Indian Band Council at a duly convened meeting held on the [10th] day of [July], 2009.

Quorum [4]

[Harold Aljam]

Chief

[Lucille Henry]

Councillor

[Dennis Saddleman]

Councillor

[Roseane Spahan]

Councillor

[Felix Andrew]

Councillor

SCHEDULE “A”

The Council of the Coldwater Indian Band hereby adopts the following taxation rates for the 2009 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and Section 11 of the <i>Coldwater Indian Band Property Taxation By-law</i> .	Rate of Tax applied against each \$1000.00 of the assessed value of the land and improvements as determined in accordance with Part V of the <i>Coldwater Indian Band Property Assessment and Taxation By-law</i> .
PROPERTY CLASS	
Class 1 - Residential	5.665600
Class 2 - Utilities	27.321400
Class 3 - Supportive Housing	2.597300
Class 4 - Major Industry	19.848000
Class 5 - Light Industry	18.055500
Class 6 - Business/Other	15.838900
Class 7 - Managed Forest	9.727600
Class 8 - Recreation/Non-Profit Organization	7.147300
Class 9 - Farm	9.807300
TAX RATE	

COOK'S FERRY INDIAN BAND
2009 RATES BY-LAW
BY-LAW NO. 2009-TX01

[Effective October 19, 2009]

WHEREAS pursuant to the *Indian Act*, RSC 1985, and specifically paragraph 83(1)(a) of the *Indian Act*, 1985, c.I-5, the Council of a Band may make by-laws for the purpose of taxation for local purposes of land, or interest in land including the rights to occupy, possess or use lands within the boundaries of the Reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the council of the Cook's Ferry Indian Band enacted the *Cook's Ferry Indian Band Taxation and Assessment By-law* on June 23, 1993.

NOW BE IT HEREBY RESOLVED that pursuant to Section 24 of the *Cook's Ferry Indian Band Taxation By-law*:

1. The rates for each class of property (1 through 9) shall be in accordance with Schedule "A" which is attached and forms part of the *2009 Rates By-law*.
2. The rates for railways (Class 10) shall be in accordance with Schedule "A", which is attached and forms part of the *2009 Rates By-law* pursuant to the *Property Assessment and Taxation Railway Right of Way Regulations*, SOR/201-493.
3. This by-law may be cited for all purposes at the *Cook's Ferry Indian Band 2009 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by the Council of the Cook's Ferry Indian Band at a duly convened meeting held on the [4th] day of [August] 2009.

[David Walkem]

Chief David Walkem

[Pearl Hewitt]

Councillor Pearl Hewitt

[Wilfred Paul]

Councillor Wilfred Paul

[Jean York]

Councillor Jean York

SCHEDULE “A”

The council of the Cook's Ferry Indian Band hereby adopts the following taxation rates for the 2009 taxation year for the following classes of property.

	CLASS 1	CLASS 2	CLASS 3	CLASS 4	CLASS 5	CLASS 6	CLASS 7	CLASS 8	CLASS 9	CLASS 10
SCHOOL	3.6656	14.5000	0.1000	7.0000	7.0000	2.0000	3.7000	6.9000	13.1950	
PROV. RURAL	0.5200	4.1600	0.1000	4.4200	2.9200	0.4500	1.0500	0.5100	2.2880	
LOCAL:										
THOMPSON HOSP.	0.2387	0.8355	0.2387	0.8116	0.5848	0.7161	0.2387	0.2387	0.4595	
THOMPSON										
NICOLA HOSP.	-0.0203	-0.0711	-0.0203	-0.0690	-0.0690	-0.0497	-0.0609	-0.0203	-0.0203	-0.0391
BC ASSESSMENT	0.0641	0.4951	0.0641	0.4951	0.2026	0.2026	0.2780	0.0641	0.0641	0.2723
MUN. FINANCE										
AUTH.	0.0002	0.0007	0.0002	0.0007	0.0007	0.0005	0.0006	0.0002	0.0002	0.0004
EA 'T' NRD	1.9394	6.7879	1.9394	6.5940	6.5940	4.7515	5.8182	1.9394	1.9394	3.7333
SPENCES Br. ID	5.1920	18.1720	5.1920	17.6528	17.6528	12.7204	15.5760	5.1920	5.1920	0
SPENCES Br. TV										
REBIRD	0.5943	2.0801	0.5943	2.0206	2.0206	1.4560	1.7829	0.5943	0.5943	0
POLICE TAX	0.2434	0.8518	0.2000	0.8274	0.8274	0.5962	0.7301	0.2434	0.2434	0
Total	12.4374	47.8120	8.4084	39.7532	37.9607	30.1823	27.4128	13.0018	15.6618	19.9094
Class Name	Residential	Utilities	Unmanaged	Major	Light	Business/ Industry	Managed	Recreational	Farm	Prescribed Railway RoW
			Forest Land	Other	Industry	Business/ Industry	Forest Land	Property/ Non-Profit Org.		

Note: Class 10 – The rate established for this particular class of property is set as required, pursuant to and in accordance with the *Property Assessment and Taxation (Railway Right of Way) Regulations*, SOR/2001-493 as published in the *Canada Gazette*, Part II, Vol. 135, No. 24, November 21, 2001.65

COWICHAN INDIAN BAND
ANNUAL PROPERTY TAX BUDGET BY-LAW 2009

[Effective October 19, 2009]

WHEREAS the Cowichan Indian Band passed the *Property Assessment and Taxation By-law* April 19, 1994 which was duly approved by the Minister of Indian Affairs and Northern Development on the 30th day of May, 1994 pursuant to Section 83 of the *Indian Act*.

AND WHEREAS the Cowichan Indian Band deems it advisable to amend the *Property Assessment and Taxation By-law* by establishing the *Annual Property Tax Budget By-law 2009* for the purpose of taxation for local purposes of land or interest in land, in the reserves, including rights to occupy, possess or use land in the reserve.

PART 1

1. This By-law may be cited as the *Annual Property Tax Budget 2009*.
2. The Budget totalling \$1,433,853 (One Million Four Hundred and Thirty-Three Thousand Eight Hundred and Fifty-Three Dollars) for the year ended December 31, 2009 is hereby approved and authorized, with the estimated allocation of the amounts for Revenue and Expenditure being made up as shown on the attached Appendix 'A' (the Budget).
3. The Officers of the Cowichan Indian Band are hereby authorized to pay in accordance with the by-laws of the Band the sums of money set out in the Annual Budget for the purpose therein specified.
4. All cheques drawn on the bank for payment of funds pursuant to this By-law shall be signed by any two of the following: Chief, Band Manager, Comptroller, and any other duly authorized signatory of the Band; before being issued.
5. All payment already made from taxation revenue for the current year are hereby ratified and confirmed.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Cowichan Indian Band held at the Cowichan Indian Band Administration Office, 5760 Allenby Road, this [14th] day of [July], 2009.

A quorum of Council consists of five (5) Band Councillors.

Moved by: [William Seymour] Seconded by: [Cindy Daniels]

[Lydia Hwitsum]

Chief

[Howard George]

Councillor

[Ed Elliott]

Councillor

[Lloyd Bob Sr.]

Councillor

[Andrew Canute]

Councillor

[Arvid Charlie]

Councillor

[William C. Seymour]

Councillor

[Norbert Sylvester]

Councillor

[Cindy Daniels]

Councillor

[Albie Charlie]

Councillor

[Calvin Swustus]

Councillor

[Wayne Charlie]

Councillor

[Dora Wilson]

Councillor

APPENDIX “A”
COWICHAN TRIBES
PROPERTY TAXATION - TAX
BUDGET FOR YEAR ENDING MARCH 31, 2010

INCOME	REVISED 2008/09 BUDGET	2009/10 BUDGET
13907 PROPERTY TAXATION	\$1,285,000	\$1,295,573
13030 BUSINESS LICENCES	\$3,800	\$6,000
13556 COMMUNITY DEV FUND (BC HYDRO)	\$19,905	\$19,905
99810 Surplus(Deficit) from previous year	<u>\$228,374</u>	<u>\$112,375</u>
Total Income	<u>\$1,537,079</u>	<u>\$1,433,853</u>
TRANSFERS IN		
TRANSFERS OUT		
Transfer to BANREV		
Total Transfers	\$0	\$0
Total Income and Transfers	<u>\$1,537,079</u>	<u>\$1,433,853</u>
EXPENDITURES		
15118 ADMINISTRATION/LEGAL/CAREER FAIR/XMAS)	\$10,000	\$10,000
15354 ASSESSMENT	\$18,000	\$18,000
15354 REVIEW PANEL	\$5,000	\$5,000
15354 OVERDUE SERVICES CHARGES	\$3,000	\$3,000
Alice Jimmy - Theik Road (5K to Alice for survey, appraisal, legal)	\$10,000	\$10,000
Tribal Journey Welcome - up to \$5K for cooks and food		\$5,000
	<u>\$46,000</u>	<u>\$51,000</u>
COMMUNITY WORKS - 15531		
14009 GYM OPERATIONS - SALARY/BENEFITS	\$47,567	\$48,000
14009 GYM OPERATIONS & MAINTENANCE	\$10,000	\$10,000
14009 GYM OPERATIONS (additional subsidy)	\$17,341	\$42,710
15531 Truck for wood Delivery	\$5,000	\$0
15531 Spring & Fall Cleanup: Driver wage/Disposal Fees	\$22,451	\$11,000
14829 Bottled Water Delivery	\$35,000	\$35,000
15531 Totem pole repairs	\$1,000	\$0
14850 Loan Repayment: Major Gym Repairs	\$100,000	\$100,000
	<u>\$238,359</u>	<u>\$246,710</u>
COMMUNITY SERVICES - 15532		
14011 RECREATION DIRECTOR - SALARY/ BENEFITS/OPS	\$36,813	\$39,495
15532 COWICHAN AQUATIC CENTRE CONTRIBUTION	\$11,640	\$20,000
	<u>\$48,453</u>	<u>\$59,495</u>
PUBLIC WORKS - 15534		
14369 OPERATIONS & MAINTENANCE - Administration	\$155,367	\$150,611
14369 OPERATIONS & MAINTENANCE - Administration (one-time additional subsidy)		

15534	TRUCK LEASE - MAINTENANCE	\$11,000	\$11,000
15534	Road Repairs	\$55,000	\$28,655
15534	ROAD & CROSSWALK PAINTING	\$5,000	\$11,345
15534	JOINT UTILITY BOARD	\$10,000	\$10,000
15534	SNOW REMOVAL - BUSINESSES	\$35,000	\$35,000
15534	Soccer field irrigation improvements	\$7,000	\$0
15534	STREET LIGHTING - COWICHAN WAY/BOY WAY/ SUN VALLEY MALL	\$2,000	\$2,000
15534	Street Signs Replacement		\$4,347
		\$280,367	\$252,958

GENERAL GOVERNMENT SERVICES - 15533

14829	OPERATIONS & MAINTENANCE - Subsidy	\$90,000	\$90,000
14829	OPERATIONS & MAINTENANCE - Subsidy (additional subsidy)	\$41,749	\$59,590
15533	FIRE PROTECTION - MAPLE WAY PETRO CANADA	\$700	\$750
14130	BY-LAW ENFORCEMENT - SALARY/BENEFITS/ OPERATIONS	\$56,625	\$55,625
14014	MEMBERSHIP - ADMINISTRATION	\$33,056	\$32,961
14816	LANDS OFFICE ADMINISTRATOR	\$48,108	\$48,868
14024	RENT LAND DEPARTMENT	\$20,200	\$20,200
14816	ADMINISTRATION	\$53,333	\$53,333
14816	SOCIAL DEVELOPMENT	\$20,833	\$20,833
14831	JUSTICE SERVICES COORDINATOR - SAL/BEN/ OPERA	\$7,000	\$0
14816	LANDS & GOVERNANCE MANAGER - SALARY/ BENEFITS	\$64,364	\$66,300
14816	TRAINING/WORKSHOPS	\$5,000	\$5,000
14084	FINANCIAL MANAGEMENT - SALARY/BENEFITS/ OPERATIONS	\$91,000	\$91,000
14832	Land Administrator Clerk - Salary/Benefits	\$25,083	\$40,325
14240	INFORMATION SYSTEMS - Subsidy	\$130,000	\$60,000
14024	Land Manager subsidy	\$34,230	\$44,877
15533	Lands Dept Receptionist - Salary/Benefits	\$9,523	\$0
14816	HR Manager - subsidy	\$36,000	\$0
14726	Social Development - subsidy	\$69,176	\$31,547
15533	Referrals Coordinator	\$53,000	\$53,000
	TSF LIVRIV	\$4,500	\$0
	Lands reception		\$1,848
	Lands proposal writer		\$3,192
	Koksilah - post closure operating expenses		\$22,000
	TSF FOOFIS		\$20,000
15969	Reserve for Future Expenditures	\$30,420	\$2,441
		\$923,900	\$823,690
Total Expenditures		\$1,537,079	\$1,433,853
Surplus (Deficit)		\$0	\$0

COWICHAN INDIAN BAND
A BY-LAW TO FIX TAX RATE FOR THE YEAR 2009

[Effective October 19, 2009]

WHEREAS:

A. The *Cowichan Indian Band Property Assessment and Taxation By-law* was enacted pursuant to Subsection 83(1) of the *Indian Act* 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 By-law*) including rights to occupy, possess or use land in the “reserve”.

NOW BE IT HEREBY RESOLVED THAT the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular Subsection 83(1) thereof, for the purpose of fixing a tax rate for the year 2009.

SHORT TITLE

1. This by-law may be cited for all purposes as the *Cowichan Indian Band By-law to Fix Tax Rate for the Year 2009*.

TAX RATES

2. The following rates are hereby imposed and levied for the Calendar Year 2009 on the assessed value of land and improvements by property class.

Property Class		Tax Rate Percentage
(a) Residential	(1)	<u>1.00%</u> per thousand
Utilities	(2)	<u>4.2%</u> per thousand
Light Industry	(5)	<u>2.54%</u> per thousand
Business and Others	(6)	<u>2.24%</u> per thousand
Farm	(9)	<u>1.00%</u> per thousand

PLACE OF TAX PAYMENTS

3. The taxes as levied shall be payable at the office of the Tax Collector at the Cowichan Band Office, 5760 Allenby Road, Duncan, BC. Mailing address: Cowichan Tribes, 5760 Allenby Road, Duncan, BC V9L 5J1.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Cowichan Indian Band held at the Cowichan Indian Band Administration Office, 5760 Allenby Road, this [14th] day of [July], 2009.

A quorum of Council consists of five (5) Band Councillors.

Moved By: [Dora Wilson] Seconded By: [Cindy Daniels]

[Lydia Hwitsum]

Chief

[Howard George]

Councillor

[Ed Elliott]

Councillor

[Lloyd Bob Sr.]

Councillor

[Cindy Daniels]

Councillor

[Andrew Canute]

Councillor

[Albie Charlie]

Councillor

[Arvid Charlie]

Councillor

[Calvin Swustus]

Councillor

[William C. Seymour]

Councillor

[Wayne Charlie]

Councillor

[Norbert Sylvester]

Councillor

[Dora Wilson]

Councillor

KANAKA BAR INDIAN BAND

RATES BY-LAW 2008

[Effective June 2, 2009]

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c.I-5, 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 a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Kanaka Bar Indian Band enacted the *Kanaka Bar Indian Band Property Assessment and Taxation By-laws* on December 5, 1991;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act*, and in particular section 83(1) of the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Kanaka Bar Indian Band 2008 Rates By-law*.

2. Pursuant to Section 30 of the *Kanaka Bar Indian Band Property Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule “A” which is attached, and forms part of the *2008 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the [27] day of [FEB], 2009.

A quorum for the Kanaka Bar Indian Band Council is two (2).

[James Frank]

Chief James Frank

[Evelyn Michell]

Councillor Evelyn Michell

SCHEDULE “A”

Kanaka Bar Indian Band
Prescribed Tax Rates
For the Taxation Year 2008

The Council of the Kanaka Bar Indian Band hereby adopts the following taxation rates for the 2008 taxation year or the following classes of property.

Class of Property	Tax Rate
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Class 10 - Railway Right-of-Way	19.8130
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* The rate established for this particular class of property is set as required pursuant to and in accordance with the *Property Assessment and Taxation (Railway Right of Way) Regulations, SOR/2001-493* as published in the Canadian Gazette Part II, Vol. 135, No. 24, Nov. 21, 2001.

**KWANTLEN FIRST NATION
PROPERTY ASSESSMENT AND TAXATION
AMENDMENT BY-LAW NO. 02-2009**

[Effective September 14, 2009]

WHEREAS:

- A. It is the practise of the Chief and Council of Kwantlen First Nation to enact a by-law annually, establishing rates of taxation to be applied to the assessed value of interests in land in its reserves;
- B. It is an objective of the taxation conducted under the provisions of the *Kwantlen First Nation Property Assessment and Taxation By-law* to ensure certainty and fairness for the taxpayers on the First Nation's reserves and for the First Nation;
- C. The Chief and Council of Kwantlen First Nation wishes to amend the *Property Assessment and Taxation By-law* to ensure that the objectives set out in the above Recitals A and B is given effect for the 2009 taxation year.

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted for the purpose of amending certain provisions of the *Kwantlen First Nation Property Assessment and Taxation By-law* for the 2009 year as hereinafter provided.

1. This by-law may be cited as the *Kwantlen First Nation Property Assessment and Taxation Amendment By-law No. 02-2009*.

2. The *Kwantlen First Nation Property Assessment and Taxation By-law* is amended as follows:

(a) Section 46(1) the date taxes levied are due and payable as of "June 30" of the year is amended to read "September 30".

(b) Section 49 the "July 1" date ten percent (10%) penalty shall be added is amended to "October 1"

This Amendment By-law is applicable only to the 2009 taxation year.

THIS AMENDMENT BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the [30] day of June, 2009.

Quorum is two council members.

[Chief Marilyn Gabriel]

Chief Marilyn Gabriel

Councillor Tumia Knott

[Leslie Antone]

Councillor Leslie Antone

KWANTLEN FIRST NATION
PROPERTY ASSESSMENT AND TAXATION
RATES BY-LAW NO. 2009

[Effective September 14, 2009]

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c.I-5, the Council of 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 a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Kwantlen First Nation enacted the *Kwantlen First Nation Property Assessment and Taxation By-law* on July 26, 2004;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act*, and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Kwantlen First Nation 2009 Rates By-law*.

2. Pursuant to Section IV of the *Kwantlen First Nation Property Assessment and Taxation By-law*, there are hereby established, imposed and levied for the taxation year 2009 the tax rates for each class of property within each separate taxation district as set out in columns 2, 3 and 4 of Schedule “A”.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the [30] day of June, 2009.

[Chief Marilyn Gabriel]

Chief Marilyn Gabriel

Councillor Tumia Knott

[Leslie Antone]

Councillor Leslie Antone

SCHEDULE “A”

Column 1	Column 2	Column 3	Column 4
Property Classes	District of Maple Ridge Reserve #1, 5	District of Mission Reserve #2, 3, 4	Township of Langley Reserve #6
Class 1 - Residential	N/A	6.7259	N/A
Class 2 - Utilities	N/A	N/A	N/A
Class 3 - Unmanaged Forest Land	N/A	N/A	N/A
Class 4 - Major Industry	N/A	N/A	N/A
Class 5 - Light Industry	17.8144	N/A	N/A
Class 6 - Business & Other	20.8482	N/A	N/A
Class 7 - Managed Forest Land	N/A	N/A	N/A
Class 8 - Recreational Property/ Non-Profit Organization	N/A	N/A	N/A
Class 9 - Farm	N/A	N/A	N/A
N/A - Not applicable			

KWANTLEN FIRST NATION
PROPERTY TAXATION EXPENDITURE BY-LAW
BY-LAW NO. 2009

[Effective September 14, 2009]

WHEREAS the *Property Taxation By-law* was made pursuant to subsection 83(1) of the *Indian Act*, R.S.C. 1985, c.I-5, for the purpose of taxation for local purposes of land, or interests in land, in the “reserve” (as defined in the *Property Taxation By-law*), 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 by-law of the council of the band;

Section 56 of the *Property Taxation By-law* authorizes the making of certain expenditures out of property tax revenue and, in addition, the *Taxation Expenditure By-law* 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 By-law*) to be made out of property tax revenue from time to time in this by-law.

NOW BE IT HEREBY RESOLVED that the following by-law 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 By-law may be cited for all purposes as the *Taxation Expenditure By-law*.

2. In this By-law, 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 expenditures to be made out of property tax revenue for the fiscal year for local purposes;

“Band” means Kwantlen First Nation;

“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 the 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 Reserve and owned, operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the Band or Council 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 centres, daycare centres, group homes, libraries, archives, museums, art galleries, recreation centres, 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 Kwantlen First Nation 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, by-laws 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 by-law expenditures” means those expenditures out of property tax revenue authorized to be made under section 56 of the *Property Taxation By-law*;

“property taxation by-law” means the *Kwantlen First Nation Property Taxation By-law* passed by the Council on July 26, 2004, and approved by the Minister of Indian Affairs and Northern Development on November 2, 2004 and as amended from time to time;

“property tax revenue” includes all taxes and other moneys raised under the *Property Taxation By-law*, 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, replacing, enlarging, 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, fibre-optics and pipes for purposes other than providing 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;
 - (iv) storm or sanitary sewer or water lines, works and facilities, including service connections to sewer or water lines on land abutting a main;
 - (v) sewage treatment and water treatment works, facilities and plants;
 - (vi) retaining walls, rip-rap, sheet-piling, sea-walls, pilings, dykes and breakwaters in, along or adjacent to the sea, a lake or a river; and
 - (vii) any buildings, works or facilities related 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 the 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;

“Tax Administrator” means the tax administrator appointed by Council under the *Kwantlen First Nation Property Taxation By-law*;

“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 By-law 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 By-law authorizes the expenditure of property tax revenue by Council on behalf of the Band on community works, community services, general government services, permitted property taxation by-law expenditures, public works and utility services.

ANNUAL PROPERTY TAX BUDGET

4.(1) On or before July 31 in each fiscal year, the tax administrator 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 budget and resolution on or before August 31 of the same fiscal year.

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

(3) Subject to subsection (4), all expenditures made out of property tax revenue that Council is authorized to make under this By-law shall be made pursuant to an annual property tax budget 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 By-law shall have the effect of amending section 56 of the *Property Taxation By-law* or of limiting the authorization of, or requiring additional procedures to permit, expenditures of property tax revenue there under.

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 property 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 expenditure in a future fiscal year.

ADMINISTRATION AND ENFORCEMENT

6. The tax administrator shall administer this By-law.

BY-LAW REMEDIAL

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

MISCELLANEOUS

8.(1) Headings form no part of this By-law 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 provision of this By-law is void or invalid shall not affect or bear upon the validity or invalidity of any other section or part of this By-law or this By-law as a whole.

(3) Where a provision in this By-law is expressed in the present tense, future tense or in the past tense, the provision applies to the circumstances as they arise.

(4) In this By-law words in the singular include the plural, and words in the plural include the singular.

COMING INTO FORCE

9. This By-law shall come into force immediately upon being approved by the Minister.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the [30] day of June, 2009.

A quorum of Council consists of 2.

[Chief Marilyn Gabriel]

Chief Marilyn Gabriel

[Leslie Antone]

Councillor Tumia Knott

Councillor Les Antone

SCHEDULE “A”**2009 ANNUAL PROPERTY TAX BUDGET****REVENUES**

Property Tax Levies, Interest & Penalties
for Current Fiscal Year \$ 135,635

Surplus or Deficit Property Tax Revenue carried
over from previous Fiscal Years \$ 64,040

TOTAL REVENUES \$ 199,675

EXPENDITURES

Community Development
Environmental Health Services
Fiscal Services
General Government Services
- General Administrative \$ 60,000
- Home Owner Grants \$ 33,000
- Other: Administration office addition \$ 47,857

Protective Services

Recreation and Cultural Services
Taxes for Other Governments \$ 1,818

Transportation

Utility Services

Other Expenditures

- Permitted Property Taxation By-law Expenditures
- Municipal Service Agreements \$ 57,000

TOTAL EXPENDITURES \$ 199,675

BALANCE \$ 0

LITTLE SHUSWAP INDIAN BAND
RATES BY-LAW 2009-T02

[Effective September 29, 2009]

Prescribed Tax Rates
 For the Taxation Year 2009

Class of Property	Tax Rates			
	IR1	IR2	IR4	IR5
1 Residential	4.4121	2.0526	5.6588	2.6264
2 Utilities	37.6349	18.4738	48.7221	23.6379
4 Major Industry	5.5151	2.5658	14.1469	3.2830
5 Light Industry	15.0451	7.1843	19.8057	11.0839
6 Business	9.7065	6.9790	16.0709	9.6653
7 Managed Forest	12.1332	2.6684	7.3564	3.4144
8 Recreation/Non-Profit	5.2945	2.4632	6.7905	3.1517
9 Farm	3.9709	1.8474	5.0929	2.3638
10 Prescribed Railway Rights of Way (1)	19.5846	19.5846	19.5846	19.5846

(1) Pursuant to and in accordance with the *Property Assessment and Taxation (Railway Rights of Way) Regulations*, SOR/2001-493 as published in the Canada Gazette, Part II, Vol. 135, Nov. 24, November 21, 2001.65.

BE IT KNOWN that this By-law entitled the *Rates By-law* which forms part of the *Taxation By-law* passed by Chief and Council and approved by the Minister on November 30, 1995 that being a by-law to establish a by-law system on the Reserve lands of the Little Shuswap Indian Band for the fair and equitable taxation for local purposes on land, or interests in land, including the right to occupy, possess or use the lands within the boundaries of the Reserves is hereby enacted as *By-law 2009-T02* by the Chief and Council of the Little Shuswap Indian Band.

APPROVED AND PASSED at a duly convened meeting of the Council of the Little Shuswap Indian Band held at Little Shuswap Indian Band Administration Office this 11th day of June, 2009.

Moved by: _____ [Brian Finlay] _____ Seconded by: _____ [Teresa Tomma] _____

A quorum of First Nation Council consists of 2 Councillors.

 Chief Felix Arnouse

<p style="text-align:center">_____ [Tess Tomma]</p> <p style="text-align:center">Councillor Tess Tomma</p>	<p style="text-align:center">_____ [Brian Finlay]</p> <p style="text-align:center">Councillor Brian Finlay</p>
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MUSQUEAM INDIAN BAND
PROPERTY TAX EXPENDITURE BY-LAW
BY-LAW NO. 2009-01

[Effective October 19, 2009]

WHEREAS:

The *Property Assessment and Taxation By-laws* were made pursuant to subsection 83(1) of the *Indian Act*, R.S.C. 1985, c.I-5, for the purposes of taxation for local purposes of land, or interests in land, in the “reserve” (as defined in the *Property Assessment and Taxation By-law*), 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 by-law of the council of the band;

Section 12 of the *Property Taxation By-law* authorizes the making of certain expenditures out of property tax revenue and, in addition, this *Taxation Expenditure By-law* is hereby 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;

NOW BE IT HEREBY RESOLVED that the following by-law 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 by-law may be cited for all purposes as the *Property Tax Expenditure By-law*.

DEFINITIONS

2. In this by-law, 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 expenditures to be made out of property tax revenue for the fiscal year for local purposes;

“band” means the Musqueam Indian Band;

“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 the 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 reserve and owned, operated, controlled, managed administered, provided or financially supported, wholly or in part, by the band or council 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, cultural centres, daycare centres, group homes, libraries, archives, museums, art galleries, recreation centres, 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” meant the council of the Musqueam Indian Band within the meaning of subsection 2(1) of the *Indian Act* as elected by the band members from time to time;

“fiscal year” means January 1st of a calendar year through December 31st of the same 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, by-laws 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 by-law expenditures” means those expenditures out of property tax revenue authorized to be made under subsection 12 of the *Property Taxation By-law*;

“property assessment by-law” means the *Musqueam Indian Band Property Assessment By-law* approved and passed by council and approved by the Minister, as amended from time to time;

“property taxation by-law” means the *Musqueam Indian Band Property Taxation By-law* approved and passed by the council and approved by the Minister, as amended from time to time;

“property tax revenue” includes all taxes and other moneys raised under the *Property Assessment and Taxation By-laws*, 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, replacing, enlarging, 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, fibre-optics and pipes for purposes other than providing 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;
 - (iv) storm or sanitary sewer or water lines, works and facilities, including service connections to sewer or water lines on land abutting a main;
 - (v) sewerage treatment and water treatment works, facilities and plants;
 - (vi) retaining walls, rip-rap, sheet-piling, sea-walls, pilings, dykes and breakwaters in, along or adjacent to the sea, a lake or a river; and
 - (vii) any buildings, works or facilities related 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 the 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 and special reserves being lands that have been set apart for the use and benefit of the Musqueam Indian Band and legal title thereto is not vested in Her Majesty within the meaning of section 36 of the *Indian Act*;

“surveyor of taxes” means the surveyor of taxes appointed by council under the *Musqueam Indian Band Property Assessment and Taxation By-laws*;

“taxation expenditure by-law” means this *Taxation Expenditure By-law*;
“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 by-law authorizes the expenditure of property tax revenue by council on behalf of the Musqueam Indian band for local purposes.

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

ANNUAL PROPERTY TAX BUDGET

4.(1) On or before October 31st 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 endeavour to consider such budget and resolution on or before December 15th of the same fiscal year.

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

(3) Subject to subsection (4), all expenditures made out of property tax revenue that Council is authorized to make under this by-law shall be made pursuant to an annual property tax budget 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 by-law shall have the effect of amending subsection 12 of the *Property Taxation By-law* or of 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 property 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 expenditure in a future fiscal year.

ADMINISTRATION AND ENFORCEMENT

6. The surveyor of taxes shall administer this by-law.

BY-LAW REMEDIAL

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

MISCELLANEOUS

8.(1) Headings form no part of this by-law 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 provision of this by-law is void or invalid shall not affect or bear upon the validity or invalidity of any other section or part of this by-law or this by-law as a whole.

(3) Where a provision in this by-law is expressed in the present tense, future tense or in the past tense, the provision applies to the circumstances as they arise.

(4) In this by-law words in the singular include the plural, and words in the plural include the singular.

COMING INTO FORCE

9. This by-law shall come into force immediately upon being approved by the Minister.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the [2] day of [September] 2009.

Chief

[Nolan Charles]

Councillor

[Howard Grant]

Councillor

[Wade Grant]

Councillor

[Allyson Fraser]

Councillor

[Wendy Grant-John]

Councillor

SCHEDULE A - ANNUAL BUDGET

Vancouver

General Government Expenditures	
General Administrative	\$150,000.00
Board of Review	\$50,000.00
Legal	\$120,000.00
Legislative	\$100,000.00
Tax Administration	\$150,000.00
Tax Appeals	\$225,000.00
Public Works Administrative	\$25,000.00
Taxation Office/Equipment	\$20,000.00
Other Services	
Social Programs and Assistance	\$7,409.62
Protection Services	
Community Security	\$150,000.00
Community Development	
Taxation Spring/Fall Cleanup	\$30,000.00
Environment Health Services	
Roads and Grounds	\$37,000.00
Community Buildings	\$135,000.00
Taxes Collected for Other Governments	
Assessment Authority	\$35,000.00
Community Services Agreement	\$547,000.00
Transfers into reserve funds	
Income Stabilization Fund	\$206,739.00
Capital Fund	\$206,739.00
Grants	
Musqueam Grant	\$110,000.00
Sub-Total Budget	\$2,304,887.62
Contingency	\$40,000.00
HOG/ADG	\$15,000.00
Special Tax Expense	\$0.00
Total Budget	\$2,359,887.62
Property Tax Revenue	\$2,011,190.62
Other Revenue	\$348,697.00
Special Tax Revenue	\$0.00
Total Revenue	\$2,359,887.62
Balance	\$0.00

OTHER REVENUE

Vancouver

BC Hydro	\$8,000.00
Interest and Penalties	\$30,000.00
Sewer	\$42,660.00
Water	\$82,622.00
Garbage, Recycle, Yard Waste	\$40,415.00
GVRD Grant	\$105,000.00
Surplus from 2008/2009 budget (security)	\$40,000.00
	\$348,697.00

MUSQUEAM INDIAN BAND
2009 RATES BY-LAW
BY-LAW NO. 2009-01

[Effective October 19, 2009]

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c.I-5, 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 a reserve and with respect to any matters rising out of or ancillary to such purpose;

AND WHEREAS the Council of the Musqueam Indian Band has duly and properly enacted the *Musqueam Indian Band Property Assessment and Taxation By-laws*;

NOW BE IT THEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Musqueam Indian Band 2009 Rates By-law No. 2009-01*.

2. Pursuant to Section 18.1 of the *Musqueam Indian Band Property Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of this By-law being rates that are the same as those applied by the City of Vancouver for properties in the City.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held as of the [2] day of [September] 2009.

Chief

[Nolan Charles]

Councillor

[Howard Grant]

Councillor

[Wade Grant]

Councillor

[Allyson Fraser]

Councillor

[Wendy Grant-John]

Councillor

SCHEDULE “A”
ANNUAL RATE SCHEDULE

The Council of the Musqueam Indian Band hereby adopts the following taxation rates for the 2009 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
TAXATION DISTRICT	NAMED RESERVES COMPRISING THE TAXATION DISTRICT
COLUMN 3	COLUMN 4
Class of Property as prescribed under Schedule II and Section 18.1 of the <i>Musqueam Indian Band Property Taxation By-law</i> .	
Class 1 - Residential	4.22573
Class 2 - Utilities	57.40031
Class 3 - Supportive Housing	1.62027
Class 4 - Major Industry	40.40946
Class 5 - Light Industry	20.55839
Class 6 - Business and Other	19.82257
Class 7 - Managed Forest Land	0
Class 8 - Recreation/Non-Profit Organization	6.23958
Class 9 - Farm	9.46778

NADLEH WHUT'EN INDIAN BAND NO. 612
RATES BY-LAW 2009
BY-LAW NO. 2009-7

[Effective September 14, 2009]

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c.I-5 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 a reserve and with respect to any matter arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Nadleh Whut'en Indian Band, enacted the *Nadleh Whut'en Indian Band Property Assessment and Taxation By-law* on December 18, 1998;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

SHORT TITLE

1. This by-law may be cited as the *Nadleh Whut'en Indian Band Rates By-law 2009*.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Nadleh Whut'en Indian Band held at the Nadleh Whut'en Indian Band Administration Office, this 15th day of June, 2009.

A Quorum of Council consists of 3 Nadleh Whut'en Indian Band Councillors.

Moved by: Marilyn Ketlo Seconded by: Kenny Nooski

[Larry Nooski]

Chief Larry Nooski

Councillor George George Sr.

Councillor Charlene Ketlo

[Kenny Nooski]

Councillor Kenny Nooski

[Marilyn Ketlo]

Councillor Marilyn Ketlo

SCHEDULE “A”

The Council of the Nadleh Whut'en Indian Band hereby adopts the following taxation rates for the 2009 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Classes of Property as prescribed under Schedule II and Section 11(2) of the <i>Nadleh Whut'en Indian Band Property Assessment and Taxation By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the <i>Nadleh Whut'en Indian Band Property Assessment and Taxation By-law</i> .
Class 1 Residential	7.1131
Class 2 Utilities	28.4278
Class 4 Major Industry	18.9800
Class 5 Light Industry	17.1875
Class 6 Business and Other	15.2135
Class 7 Managed Forest Land	8.9617
Class 8 Recreation/Non-Profit Organization	6.8920
Class 9 Farm	9.5520

SISKA INDIAN BAND
2009 RATES BY-LAW

[Effective October 27, 2009]

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c.I-5, 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 a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Siska Indian Band has enacted the *Siska Indian Band Taxation By-law* and *Siska Indian Band Assessment By-law*;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act*, and in particular, section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Siska Indian Band 2009 Rates By-law*.

2. Pursuant to section 24(1) of the *Siska Indian Band Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *2009 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by the Council of the Siska Indian Band at a duly convened meeting held on the [21] day of [September], 2009.

[Fred Sampson]

Chief Fred Sampson

[Betsy Munro]

Councillor Betsy Munro

[Angela Phillips]

Councillor Angela Phillips

SCHEDULE “A”

The Council of the Siska Indian Band hereby adopts the following taxation rates for the 2009 taxation year on the following classes of property.

COLUMN 1	COLUMN 2
Class of property as prescribed under Schedule II and Section 11 of the <i>Siska Indian Band Property Taxation By-law</i> .	Rate of tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the <i>Siska Indian Band Assessment and Taxation By-laws</i> .
Class 2 - Utilities	27.1351
Class 10 - CPR Right of Way	20.1443

TL'AZT'EN NATION
RATES BY-LAW 2009

[Effective October 27, 2009]

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, 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 a reserve and with respect to any matter arising out of or ancillary to such purpose; and,

WHEREAS the Council of the Tl'azt'en Nation enacted the *Tl'azt'en Nation Property Assessment and Taxation By-law* on the 25th day of October 1996;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular Section 83(1)(a) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Tl'azt'en Nation Rates By-law 2009*.

2. Pursuant to Section V of the *Tl'azt'en Nation Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *2009 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held in Tache, B.C. on the 3rd day of June, 2009.

Quorum ([5])

[Thomas Alexis]

Chief

[Danny Alexis]

Councillor

[Herbert Felix]

Councillor

[Ralph Pierre]

Councillor

[Simon John]

Councillor

[Beverly Leon]

Councillor

[Joshua Duncan Hallman]

Councillor

SCHEDULE “A”

The Council of Tl'azt'en Nation hereby adopts the following taxation rates for the 2009 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property prescribed under Schedule II of the <i>Tl'azt'en Nation Property Assessment and Taxation By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part VII of the <i>Tl'azt'en Nation Property Assessment and Taxation By-law</i> .
Class 1 - Residential	7.0812
Class 2 - Utilities	26.3162
Class 4 - Major Industry	18.8715
Class 5 - Light Industry	17.079
Class 6 - Business and Other	15.1353
Class 7 - Managed Forest Land	8.866
Class 8 - Recreation/Non-Profit Organization	6.8601
Class 9 - Farm	9.5201

TL'AZT'EN NATION*
PROPERTY TAXATION EXPENDITURE BY-LAW
BY-LAW NO. 1-2009

[Effective October 27, 2009]

WHEREAS the *Property Taxation By-law* was made pursuant to subsection 83(1) of the *Indian Act*, R.S.C. 1985, c.I-5, for the purpose of taxation for local purposes of land, or interests in land, in the “reserve” (as defined in the *Property Taxation By-law*), 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 by-law of the council of the band;

Section 55(3) and Section 56 of the *Property Taxation By-law* authorizes the making of certain expenditures out of property tax revenue and, in addition, the *Taxation Expenditure By-law* 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 Section 55(3) and Section 56 of the *Property Taxation By-law*) to be made out of property tax revenue from time to time in this by-law.

NOW BE IT HEREBY RESOLVED that the following by-law 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 By-law may be cited for all purposes as the *2009 Taxation Expenditure By-law*.

2. In this By-law, 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 expenditures to be made out of property tax revenue for the fiscal year for local purposes;

“Band” means the TL'azt'en Nation 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 the Councillors of the Band;

* or Indian 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 Reserve and owned, operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the Band or Council 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 centres, daycare centres, group homes, libraries, archives, museums, art galleries, recreation centres, 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 Tl'azt'en Nation 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, by-laws 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 by-law expenditures” means those expenditures out of property tax revenue authorized to be made under section 55 and 56 of the *Property Taxation By-law*;

“property taxation by-law” means the *Tl'azt'en Nation Indian Band Property Taxation By-law* passed by the Council on May 30, 1996, and approved by the Minister of Indian Affairs and Northern Development on October 25, 1996, and as amended from time to time;

“property tax revenue” includes all taxes and other moneys raised under the *Property Taxation By-law*, 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, replacing, enlarging, 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, fibre-optics and pipes for purposes other than providing 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;
 - (iv) storm or sanitary sewer or water lines, works and facilities, including service connections to sewer or water lines on land abutting a main;
 - (v) sewage treatment and water treatment works, facilities and plants;
 - (vi) retaining walls, rip-rap, sheet-piling, sea-walls, pilings, dykes and breakwaters in, along or adjacent to the sea, a lake or a river; and
 - (vii) any buildings, works or facilities related 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 the 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;

“Tax Administrator” means the tax administrator appointed by Council under the *Tl'azt'en Nation Property Taxation By-law*;

“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 By-law 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 By-law authorizes the expenditure of property tax revenue by Council on behalf of the Band on community works, community services, general government services, permitted property taxation by-law expenditures, public works and utility services.

ANNUAL PROPERTY TAX BUDGET

4.(1) On or before July 31 in each fiscal year, the tax administrator 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 budget and resolution on or before August 31 of the same fiscal year.

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

(3) Subject to subsection (4), all expenditures made out of property tax revenue that Council is authorized to make under this By-law shall be made pursuant to an annual property tax budget 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 By-law shall have the effect of amending sections 55 and 56 of the *Property Taxation By-law* or of 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 property 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 expenditure in a future fiscal year.

ADMINISTRATION AND ENFORCEMENT

6. The tax administrator shall administer this By-law.

BY-LAW REMEDIAL

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

MISCELLANEOUS

8.(1) Headings form no part of this By-law 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 provision of this By-law is void or invalid shall not affect or bear upon the validity or invalidity of any other section or part of this By-law or this By-law as a whole.

(3) Where a provision in this By-law is expressed in the present tense, future tense or in the past tense, the provision applies to the circumstances as they arise.

(4) In this By-law words in the singular include the plural, and words in the plural include the singular.

COMING INTO FORCE

9. This By-law shall come into force immediately upon being approved by the Minister.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 3rd day of June, 2009, at Tache, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

[Thomas Alexis]

Chief Thomas Alexis

[Ralph Pierre]

Councillor Ralph Pierre

[Beverly Leon]

Councillor Beverly Leon

[Joshua Hallman]

Councillor Joshua Duncan Hallman

[Herbert Felix]

Councillor Herbert Felix

Councillor Sebastian Anatole

[Simon John]

Councillor Simon John

[Danny Alexis]

Councillor Danny Alexis

SCHEDULE “A”**2009 ANNUAL PROPERTY TAX BUDGET****REVENUES**

Property Tax Levies, Interest & Penalties for Current Fiscal Year	\$ 8,131.00
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Surplus or Deficit Property Tax Revenue carried Over from previous Fiscal Years	\$ 0.00
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TOTAL REVENUES	\$ 8,131.00
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EXPENDITURES

Community Development	
Environmental Health Services	
Fiscal Services	\$ 2,000.00

General Government Services	
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Taxes for Other Governments	
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Transportation	\$ 5,286.00
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Utility Services	
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Other Expenditures	
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- Permitted Property Taxation By-law Expenditures	\$ 845.00
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- Municipal Service Agreements	
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TOTAL EXPENDITURES	<u>\$ 8,131.00</u>
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WHISPERING PINES/CLINTON INDIAN BAND
2009 RATES BY-LAW

[Effective October 27, 2009]

WHEREAS pursuant to subsection 83(10)(a) of the *Indian Act* the Council of a band may make a 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 a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Whispering Pines/Clinton First Nation (also known as the Whispering Pines/Clinton Indian Band) enacted the *Whispering Pines/Clinton First Nation Property Taxation By-law* on December 8, 1995;

NOW BE IT THEREFORE RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section (83)(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Whispering Pines/Clinton Indian Band 2009 Rates By-law*.

2. Pursuant to Section 11 of the *Whispering Pines/Clinton Indian Band Property Assessment and Taxation By-law No. 1 (1995)*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *2009 Rates By-law*.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Whispering Pines/Clinton Indian Band Administration Office, Whispering Pines/Clinton Indian Band IR#4, 615 Whispering Pines Drive, Kamloops, BC V2B 8S4, this 06th day of July, 2009.

A quorum of Council consists of (2), Band Councillors.

[Michael T. LeBourdais]

Chief Michael T. LeBourdais

Councillor Jack Bones

[Edward LeBourdais]

Councillor Edward LeBourdais

SCHEDULE “A”

The Council of the Whispering Pines/Clinton Indian Band hereby adopts the following taxation rates for the 2009 taxation year for the following class of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under schedule 11 and section 17 of the <i>Whispering Pines/Clinton Indian Band Property Assessment and Taxation By-law No. 1 (1995)</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part VII of the <i>Whispering Pines/Clinton Indian Band Property Assessment and Taxation By-law No. 1 (1995)</i> .
	Land & Improvements
Class 1 - Residential	5.8934
Class 2 - Utilities	27.4474
Class 3 - Unmanaged Forest Land	
Class 4 - Major Industry	25.3946
Class 5 - Light Industry	19.2908
Class 6 - Business and Other	17.0810
Class 7 - Managed Forest Land	9.8214
Class 8 - Recreational/Non-profit Organization	7.3937
Class 9 - Farm	9.6937

WILLIAMS LAKE INDIAN BAND
2009 RATES BY-LAW
BY-LAW NO. 01-2009

[Effective October 19, 2009]

WHEREAS pursuant to subsection 83(1) of the *Indian Act*, the Council of a Band may make by-laws for the purpose of taxation for local purposes of land, or interest in the land including rights to occupy, possess or use lands within the boundaries of the Reserve and with respect to any matters arising out of or ancillary to such purpose:

AND WHEREAS the Council of the Williams Lake Indian Band enacted the *Williams Lake Indian Band Taxation and Assessment By-law* on February 3, 2004;

NOW BE IT RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Williams Lake Indian Band 2009 Rates By-law*.

2. Pursuant to section 24 of the *Williams Lake Indian Band Taxation By-law*, the rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *2009 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by the Council of the Williams Lake Indian Band at a duly convened meeting held on the [1st] day of [Sept], 2009.

[Ann Louie]

Chief

[Heather McKenzie]

Councillor

[Richard Sellers]

Councillor

[Vern Michel]

Councillor

SCHEDULE “A”

The Council of Williams Lake Indian Band hereby adopts the following taxation rates for the taxation year 2009 for the following classes of property.

Class of Property	Tax Rate
1. Residential	0
2. Utility	26.0
3. Unmanaged Forest	0
4. Major Industry	0
5. Light Industry	24.0
6. Business/Other	23.0
7. Managed Forest	0
8. Recreational/Non-Profit	0
9. Farm	0

MILLBROOK BAND (FIRST NATION) OF INDIANS
PROPERTY TAX EXPENDITURE BY-LAW
BY-LAW NO. 2009-01

[Effective September 14, 2009]

WHEREAS: the Millbrook Band of Indians *Land Tax By-law*, enacted on the 3rd June 1996, hereinafter called the *Property Assessment and Taxation By-law* was made pursuant to subsection 83(1) of the *Indian Act*, R.S.C. 1985, c.I-5, as amended, 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 By-law*), 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 by-law of the council of the band;

Section 55 of the *Property Assessment and Taxation By-law* authorizes the making of certain expenditures out of property tax revenue and, in addition, the *Taxation Expenditure By-law* 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 55 of the *Property Taxation By-law*) to be made out of property tax revenue from time to time in this by-law.

NOW BE IT HEREBY RESOLVED that the following by-law 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 by-law may be cited for all purposes as the *Millbrook Property Tax Expenditure By-law*.

TAXATION EXPENDITURE BY-LAW

2. In this by-law, 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 expenditures to be made out of property tax revenue for the fiscal year for local purposes;

“band” means the Millbrook Band of Indians;

“band council resolution” means a motion passed and approved at a duly convened meeting of council pursuant to the consent of a majority of the quorum of the councillors of the band;

“community works” includes, without limitation, designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining and operating buildings and facilities, public works services as they apply to the reserve, located within reserve and owned, operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the band or council 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 centres, daycare centres, group homes, libraries, archives, museums, art galleries, recreation centres, 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 Millbrook 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 1st of a calendar year through March 31st 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, by-laws 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 by-law expenditures” means those expenditures out of property tax revenue authorized to be made under subsection 55 of the *Property Assessment and Taxation By-law*;

“property assessment by-law” means the *Millbrook Indian Band Property Assessment By-law* approved and passed by the council on the 15th day of May, 1996 and approved by the Minister on the 3rd day of June, 1996, as amended from time to time;

“property taxation by-law” means the *Millbrook Indian Band Property Taxation By-law* approved and passed by the council on the 15th day of May, 1996 and approved by the Minister on the 3rd day of June, 1996, as amended from time to time;

“property tax revenue” includes all taxes and other moneys raised under the *Property Assessment and Taxation By-law*, 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, replacing, enlarging, 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, fibre-optics and pipes for purposes other than providing 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;
 - (iv) storm or sanitary sewer or water lines, works and facilities, including service connections to sewer or water lines on land abutting a main;
 - (v) sewerage treatment and water treatment works, facilities and plants;
 - (vi) retaining walls, rip-rap, sheet-piling, sea-walls, pilings, dykes and breakwaters in, along or adjacent to the sea, a lake or a river; and
 - (vii) any buildings, works or facilities related 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 the 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 *Millbrook Property Assessment and Taxation By-law*;

“taxation expenditure by-law” means the *Taxation Expenditure By-law* referred to in section 2;

“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 by-law 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 by-law authorizes the expenditure of property tax revenue by council on behalf of the band on community works, community services, general government services, permitted property taxation by-law expenditures, public works and utility services.

ANNUAL PROPERTY TAX BUDGET

4.(1) On or before July 31st 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 endeavour to consider such budget and resolution on or before August 31st of the same fiscal year.

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

(3) Subject to subsection (3), all expenditures made out of property tax revenue that Council is authorized to make under this by-law shall be made pursuant to an annual property tax budget 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 by-law shall have the effect of amending subsection 55 of the *Property Assessment and Taxation By-law* or of 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 property 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 expenditure in a future fiscal year.

ADMINISTRATION AND ENFORCEMENT

6. The surveyor of taxes shall administer this by-law.

BY-LAW REMEDIAL

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

MISCELLANEOUS

8.(1) Headings form no part of this by-law 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 provision of this by-law is void or invalid shall not affect or bear upon the validity or invalidity of any other section or part of this by-law or this by-law as a whole.

(3) Where a provision in this by-law is expressed in the present tense, future tense or in the past tense, the provision applies to the circumstances as they arise.

(4) In this by-law words in the singular include the plural, and words in the plural include the singular.

COMING INTO FORCE

9. This by-law shall come into force immediately upon being approved by the Minister.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 16th day of July, 2009.

[Chief Lawrence Paul]

Chief Lawrence Paul

[Lloyd Johnson]

Councillor Lloyd Johnson

[Adrian Gloade]

Councillor Adrian Gloade

[Loretta Bernard]

Councillor Loretta Bernard

[Vernon Gloade]

Councillor Vernon Gloade

[Barry Gloade]
Councillor Barry Gloade

[Clara Gloade]
Councillor Clara Gloade

[Robert Gloade]
Councillor Robert Gloade

[Colin Bernard]
Councillor Colin Bernard

The quorum of the Council is 5 members.

Number of members of the Council present at the meeting: [9]

MILLBROOK FIRST NATION
2009 RATES BY-LAW

[Effective September 14, 2009]

WHEREAS pursuant to subsection 83(1) of the *Indian Act* the Council of a band may make by-laws for the purpose of taxation for local purposes of land, interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS The Council of the Millbrook First Nation, enacted the *Land Tax By-law* on June 3, 1996.

NOW BE IT HEREBY RESOLVED that the following by-law is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Millbrook First Nation 2009 Rates By-law*.

2. Pursuant to Section 11 of the *Land Tax By-law*, the rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *2009 Rates By-law*.

APPROVED AND PASSED at a duly convened meeting of the Millbrook First Nation held at the Millbrook Band Administration Office, 820 Willow Street, Truro, Nova Scotia, this [16] day of [July], 2009.

A Quorum of Council consists of 5.

Moved by: [Robert Gloade] Seconded by: [Adrian Gloade]

[Chief Lawrence Paul]

Chief Lawrence Paul

[Lloyd Johnson]

Councillor Lloyd Johnson

[Adrian Gloade]

Councillor Adrian Gloade

[Loretta Bernard]

Councillor Loretta Bernard

[Vernon Gloade]

Councillor Vernon Gloade

[Clara Gloade]

Councillor Clara Gloade

[Barry Gloade]

Councillor Barry Gloade

[Robert Gloade]

Councillor Robert Gloade

[Colin Bernard]

Councillor Colin Bernard

SCHEDULE “A”

The Council of the Millbrook First Nation hereby adopts the following taxation rates for the 2009 taxation year for the following classes of property.

Class of Property as prescribed in Section 11 of the <i>Land Tax By-law</i> .	Rates of Tax applied against each \$1,000 of assessed value of the Land and Improvements as determined in accordance with Part V of the <i>Land Tax By-law</i> .
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Class 1 - Residential - Truro	\$17.20
Class 2 - Commercial - Truro	\$39.20
Class 3 - Residential - Truro Heights	\$ 7.40
Class 4 - Commercial - Truro Heights	\$20.00
Class 5 - Commercial - Sheet Harbour	N/A
Class 6 - Commercial - Cole Harbour	\$30.72
Class 7 - Residential - Sheet Harbour	N/A
Class 8 - Residential - Cole Harbour	N/A

**CARRY THE KETTLE FIRST NATION
2009 PROPERTY TAX RATES BY-LAW**

[Effective September 14, 2009]

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c.I-5, 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 a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Carry The Kettle First Nation enacted the *Carry The Kettle Property Assessment and Taxation By-law* on April 24, 2003;

NOW BE IT THEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Carry The Kettle First Nation 2009 Tax Rates By-law*.

2. Pursuant to section 11 of the *Carry The Kettle Property Assessment and Taxation By-law*, the rate of tax applied against the assessed value of property for the 2009 tax year shall be 2.53%.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on July 14, 2009.

Quorum [FOUR (4)]

[Kenneth Barry Kennedy]

Chief

[Joel Ashdohunk]

Councillor

[Bernard Jack]

Councillor

[James O'Watche]

Councillor

[Roxanne Thomson]

Councillor

[Vance Thomson]

Councillor

COTE FIRST NATION #366

COTE REVENUE ACCOUNT BY-LAW

[Effective June 2, 2009]

This is a By-law for the expenditure of annual income due and payable to the Cote First Nation from the Cote Onakawék Trust

PREAMBLE

WHEREAS the Cote, Key and Keesekoose First Nations and Her Majesty the Queen in Right of Canada entered into the *Cote, Key and Keesekoose First Nations Pelly Haylands Settlement Agreement* dated for reference the 4th day of October, 2005 (the “Settlement Agreement”) under which the Cote First Nation has received Compensation in the amount of twenty-seven million nine hundred three thousand three hundred twenty five dollars (\$27,903,325);

AND WHEREAS, pursuant to the Settlement Agreement, the Cote First Nation and Royal Trust Corporation of Canada entered into the Cote Onakawék Trust dated for reference the 11th day of February, 2006 (the “Trust Agreement”) establishing the Cote Onakawék Trust to provide for the management, protection and investment of the Compensation and for the payment of Annual Income from the Cote Onakawék Trust to the Cote First Nation;

AND WHEREAS it is the intention of the Cote First Nation to ensure that the Compensation received from the Settlement Agreement and the Annual Income derived from the Cote Onakawék Trust is used to generate a sustainable source of income for the Cote First Nation to provide its Members with programs and services of the type and scale normally provided by a public body performing a function of government in Canada;

AND WHEREAS the Council has the authority pursuant to its inherent right of self-government and section 83(1) of the *Indian Act*, R.S.C. 1985, c.I-5 to make by-laws for the “appropriation and expenditure of moneys of the band to defray band expenses” and in relation to “any matter arising out of or ancillary to the exercise of powers under this section”, the Council has determined that it is in the best interests of the Cote First Nation to enact a by-law to ensure that expenditures of Annual Income received by the Cote First Nation from the Cote Onakawék Trust are made in accordance with the Trust Agreement, this By-law and any other applicable laws enacted by the Cote First Nation for the proper management of its finances;

NOW THEREFORE the Council enacts this By-law to govern the investment, management and expenditure of Annual Income paid and payable to the Cote First Nation from the Cote Onakawék Trust for the long term benefit of current and future Members of the Cote First Nation.

SECTION 1 – SHORT TITLE

1.1 This By-law may be cited for all purposes as the *Cote Revenue Account By-law* (the “By-law”).

SECTION 2 – APPLICATION

2.1 This By-law applies to the investment, management and expenditure of Annual Income received from the Cote Onakawék Trust for the long term benefit of current and future Members of the Cote First Nation.

SECTION 3 – DEFINITIONS AND INTERPRETATION

3.1 Unless otherwise stated, words in this By-law shall have the same meaning as words defined in the Trust Agreement unless the context is inconsistent therewith. In the event of any inconsistency, the terms of this By-law shall prevail.

3.2 Any other by-law or resolution enacted by Chief and Council that is inconsistent with this By-law shall be null and void to the extent of such inconsistency.

3.3 For greater certainty, nothing in this By-law shall be construed so as to abrogate or derogate from the aboriginal and treaty rights of the Cote First Nation or its Members as recognized and affirmed in Section 35 of the *Constitution Act, 1982*.

3.4 In this By-law:

“Annual Income” means the Annual Income as defined in the Cote Onakawék Trust that is deposited or transferred by the Trustee to the Cote Revenue Account at the end of each Fiscal Year or as soon as practicable thereafter;

“Authorized Loan” means any loan, mortgage, pledge, or any other charge that is authorized pursuant to this By-law by the Trustee from Annual Income on behalf of the Cote First Nation;

“Authorized Loan Payments” means the payment of principal and interest due and payable by the Cote First Nation in respect of any Authorized Loan that is approved by the Council pursuant to this By-law;

“Band Council Resolution” means a written resolution signed by at least a quorum of the Council adopted at a duly convened meeting of the Council;

“Chief Financial Officer” means such officer as may be appointed by Council from time to time with the responsibility for fulfilling the accounting and financial management functions of the Cote First Nation;

“Council” means the council of the Cote First Nation, which is a “council of the band” within the meaning of the *Indian Act*;

“Cote Entity” means any administrative division or agency of the Cote First Nation government as established from time to time and includes:

- (a) internal organizational units of the Cote First Nation administration;
- (b) any board, tribunal, commission or committee of the Cote First Nation; and
- (c) any corporate entity controlled by the Cote First Nation, including a partnership;

“Cote Revenue Account” means an account established by the Council in a Financial Institution situated on an Indian reserve to receive Annual Income from the Cote Onakawék Trust;

“Elector” means a Member who is eighteen (18) years of age or older and who resides on or off the Cote Reserve on the day established for holding a Special Band Meeting pursuant to the provisions of this By-law;

“Financial Institution” means any bank or trust company whose deposits are insured pursuant to the *Canada Deposit Insurance Corporation Act*, R.S.C. 1985, c.C-3 or a credit union operating in the Province of Saskatchewan whose deposits are insured under the Credit Union Deposit Guarantee Corporation;

“Fiscal Year” means, for the purposes of this By-law, the period commencing on April 1 in one year and ending March 31 of the subsequent year;

“Member” means a person whose name appears on the Band List of the Cote First Nation, as maintained by the Department of Indian Affairs or Cote First Nation in accordance with the *Indian Act*;

“Net Revenue” means Annual Income from the Cote Onakawék Trust minus the amount transferred to the Cote Onakawék Trust in accordance with Article 5.1 of this By-law;

“Special Band Meeting” means a meeting of the Electors called by Council in respect of which no less than fourteen (14) days notice of the time, date, place and purpose of the meeting has been posted in the First Nation’s office and such other places designated by Council and which is attended by at least: (a) fifty (50) Electors; or (b) twenty-five percent (25%) of the Electors;

“Trust Agreement” means the Cote Onakawék Trust dated for reference the 11th day of February, 2006.

SECTION 4 – ESTABLISHMENT AND PURPOSE OF COTE REVENUE ACCOUNT

4.1 Pursuant to the Trust Agreement, the Council shall establish the Cote Revenue Account in a Financial Institution situated on an Indian reserve, and such account shall be governed by the Council in accordance with this By-law as amended and any other applicable laws enacted by the Cote First Nation for the proper management of its finances.

4.2 Any funds deposited to the Cote Revenue Account may be invested or expended in accordance with this By-law for the purposes set out in the Trust Agreement and more specifically as follows:

- (a) to purchase up to 4,266.7 acres of land to be added to reserve to replace the Pelly Haylands that were sold to third parties;
- (b) to finance the construction of housing, infrastructure, and capital projects, including major physical assets owned or controlled by the Cote First Nation such as buildings, roads, bridges, utilities, water treatment, supply and septic systems, ditches and spillways, and waste control facilities;
- (c) to promote economic development and investment in businesses, joint ventures, and other profitable enterprises for the use and benefit of the Cote First Nation and its Members;
- (d) to promote youth, education and training of Members, including the provision of scholarships, student loans, bursaries or prizes for academic achievement to complement existing programs and funding provided by the Government of Canada, Province of Saskatchewan or other funding agencies for education, recreation, cultural, and leadership programs;
- (e) to provide community services relating to matters such as social, public health, heritage and culture, recreation, education, daycares, libraries, police or fire protection;
- (f) to cover any costs incurred by Council to retain professional advisors to assist in the implementation of any of the above purposes, including business advisors, accountants, auditors, legal counsel, land agents, and such other professional advisors as may be retained by Council;
- (g) to provide such other programs and services and fulfill any other purposes deemed by Council to be in the best interests of the Cote First Nation.

4.3 For greater certainty, funds deposited to the Cote Revenue Account shall not be used for the following purposes:

- (a) to fund any project or activity which requires that the First Nation guarantee, in whole or in part, the payment of any monies upon default by a Member;
- (b) any payment of monies intended to satisfy the debts or liabilities of the First Nation or its Members, unless such debts have been approved by the Council and a majority of Electors at a Special Band Meeting pursuant to the process set out in Article 6.2;
- (c) to provide per capita distributions to Members;
- (d) to support programs, services and financial assistance that would otherwise be provided by Canada, Saskatchewan or other authorities, in accordance with the criteria established from time to time for the application of such programs, services and financial assistance.

SECTION 5 – TRANSFER AND USE OF ANNUAL INCOME FROM TRUST

5.1 Within thirty (30) days of the deposit of the Annual Income into the Cote Revenue Account, this By-law authorizes and directs the Chief Financial Officer to immediately issue a cheque or transfer to the Trustee an amount equal to thirty percent (30%) of the Annual Income to be added to the Trust Capital in order to offset inflation and maintain the real value of the Trust Capital over time.

5.2 Where the Net Revenue, after the payment of Authorized Expenses and Authorized Loan Payments pursuant to the Trust Agreement, is not sufficient to allow thirty percent (30%) of the Annual Income to be transferred to the Trustee in accordance with Article 5.1, the Chief Financial Officer shall issue a cheque or transfer the balance of the Net Revenue available to the Trustee for deposit into the Trust Account to be added to the Trust Capital. By Band Council Resolution, the Council may direct the Chief Financial Officer to make up any deficiency from funds deposited into the Cote Revenue Account in subsequent years or from other income earned by a Cote Entity.

5.3 After the payment of the amount referred to in Articles 5.1, the Council shall not permit the expenditure of the Net Revenue in the Cote Revenue Account except in accordance with an annual budget that has been approved by the Council and a majority of Electors in accordance with the process set out in Section 6 of this By-law.

SECTION 6 – APPROVAL OF ANNUAL BUDGETS AND AUTHORIZED LOANS

6.1 The Chief Financial Officer shall develop plans and priorities, prepare an annual budget, and make recommendations respecting any Authorized Loans to be secured using the Annual Income. The First Nation may use up to seventy percent (70%) of the Annual Income payable to the Cote First Nation in each Fiscal Year as security or collateral for any Authorized Loan.

6.2 The annual budget and terms of any Authorized Loans shall be subject to review and approval by:

- (a) the Council, pursuant to a Band Council Resolution, to be approved at a duly convened Council meeting before March 31 of each Fiscal Year; and
- (b) a majority of Electors at a Special Band Meeting to be held before April 30 of each Fiscal Year.

6.3 Upon approval of the annual budget and any Authorized Loans pursuant to Article 6.2, the Chief Financial Officer shall provide copies of the Band Council Resolution and any other relevant documentation to the Trustee. The Trustee shall be irrevocably authorized and directed to make Authorized Loan Payments on behalf of the Cote First Nation directly from the Trust Account, and Authorized

Loan Payments shall continue to be paid from the Trust Account until the entire debt obligation is discharged.

6.4 In addition to any expenditures approved pursuant to the annual budget and any Authorized Loans, the Council may by Band Council Resolution direct the Trustee to transfer the following amounts, the aggregate of which shall not exceed thirteen million seven hundred and three thousand and three hundred twenty five dollars (\$13,703,325), to the Cote Revenue Account to be used by the Cote First Nation for the purposes set out below:

- (a) up to two million dollars (\$2,000,000) for the acquisition of land;
- (b) up to six million dollars (\$6,000,000) for economic development of Cote First Nation businesses both on and off the Cote Reserve;
- (c) up to two million five hundred thousand dollars (\$2,500,000) for capital projects;
- (d) up to two million five hundred thousand dollars (\$2,500,000) for housing; and
- (e) up to seven hundred and three thousand and three hundred twenty five dollars (\$703,325) for programs to be developed for the benefit of Members who do not reside on the Cote Reserve.

6.5 Subject to the expenditures authorized by Article 6.4, no moneys shall be expended from the Cote Revenue Account and no Authorized Loans shall be secured against the Annual Income without prior approval of the annual budget by the Council and a majority of Electors pursuant to Article 6.2.

6.6 In accordance with the purpose of section 89 of the *Indian Act*, the Council shall not:

- (a) lend, release, distribute or advance funds held in the Cote Revenue Account except in accordance with this By-law;
- (b) use funds held in the Cote Revenue Account as security or collateral for any loan, mortgage, pledge or any other charge except in accordance with this By-law; or
- (c) subject the funds held in the Cote Revenue Account to attachment, seizure, distress or execution or any other process for the enforcement of a claim against the Cote First Nation or any of its Members.

6.7 The Council may direct by Band Council Resolution that any surplus funds available in the Cote Revenue Account be deposited or transferred to the Cote Onakawék Trust to be added as Trust Capital, or that such funds be invested in a Guaranteed Investment Certificate, short term government bond, or term deposit until a recommendation for expenditure of the funds has been approved by Council.

SECTION 7 – AUDITS, ACCOUNTABILITY AND ENFORCEMENT

7.1 The Chief Financial Officer shall provide for a separate audit of income and expenditures from the Cote Revenue Account in accordance with generally accepted accounting principles. The audit shall include a general review of the adequacy of the accounting procedures and systems of control employed to manage and operate the Cote Revenue Account and any other account established pursuant to this By-law.

7.2 The Chief Financial Officer shall provide the audited financial statements and report to the Council detailing the activities and expenditures of the Cote Revenue Account within one hundred and twenty (120) days of the end of each Fiscal Year.

7.3 The Chief Financial Officer shall cause to be posted in the First Nation's office, and such other places designated by Council, a copy of the audited financial statements and report within fifteen (15) days of Council accepting the audited financial statements or no later than August 15th of every year, and any Member shall be entitled to receive a copy of the audited financial statements and reports upon request to the Chief Financial Officer.

7.4 Any Cote Member shall have standing to commence legal proceedings, on behalf of the Cote First Nation, against any person for any expenditure of moneys from the Cote Revenue Account that is not authorized or consistent with the purpose of this By-law.

7.5 No civil proceedings lie against a member of Council or an employee of the Cote First Nation for anything done, or omitted to be done in relation to:

- (a) the exercise of any power, discretion or duty that is done in good faith in accordance with this By-law, the *Indian Act*, a Band Council Resolution or other Cote First Nation law; or
- (b) the exercise of any power, discretion or duty that is based on an opinion or advice obtained from a trustee, solicitor, auditor, investment counsellor, appraiser or other expert who is reasonably considered to be a person or persons on whom reliance should be placed with respect to the matter in issue under the circumstances.

7.6 Any member of Council or person who, at the request of Council, is serving or shall have served as an employee, advisor, consultant, agent or subcontractor of the Cote First Nation in respect of this By-law shall be indemnified and saved harmless by the Cote First Nation against all losses, claims, damages, liabilities, obligations, costs and expenses (including judgments, fines, penalties, amounts paid in settlement and counsel and accountants' fees) of whatsoever kind or nature incurred by, borne by or asserted against any of such indemnified parties in any way arising from any act or omission in relation to the performance in good faith of such person's power, discretion or duties, unless a court of competent jurisdiction

determines that such losses, claims, damages, liabilities, obligations, costs and expenses (including judgments, fines, penalties, amounts paid in settlement, and counsel and accountants fees) arise from the fraud, willful default or negligence of such party.

SECTION 8 – AMENDMENTS AND REPEAL

8.1 No amendment or repeal of this By-law is valid unless initiated by Band Council Resolution and approved by at least fifty percent (50%) plus one of the Electors of the Cote First Nation who cast ballots in a referendum vote held pursuant to the referendum by-law or regulations enacted by the Cote First Nation from time to time. For the purposes of establishing quorum under this section only, at least one hundred (100) or twenty-five percent (25%) of eligible Electors are required to cast ballots in any referendum.

8.2 Where the Cote First Nation has not enacted a referendum by-law or regulation for the purposes of considering proposed amendments to the Trust Agreement or this By-law, the *Indian Referendum Regulations* under the *Indian Act* shall apply, subject to such amendments that the Council in its discretion deems appropriate.

SECTION 9 – GENERAL

9.1 Headings form no part of this By-law, but shall be construed as being inserted for reference only.

9.2 A finding by a court of competent jurisdiction that a section or provision of this By-law is void or invalid shall not affect or bear upon the validity or invalidity of any other section of this By-law or this By-law as a whole.

9.3 In this By-law, words in the singular include the plural, and words in the plural include the singular, and the masculine includes the feminine and neuter where the context requires.

9.4 In the event of any inconsistency or conflict between this By-law and any other applicable laws enacted by the Cote First Nation, this By-law shall prevail to the extent of any inconsistency or conflict.

SECTION 10 – COMING INTO FORCE

10.1 This By-law shall come into force immediately upon being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY PASSED by Band Council Resolution No. by Council for the Cote First Nation at a duly convened meeting held on the [28] day of [January], 2009.

A quorum of Council consists of five (5) members of Council.

[Aubrey Whitehawk]

Chief Aubrey Whitehawk

[John Badger]

Councillor John Badger

Councillor Vincent Cadotte

[Floydene Cote]

Councillor Floydene Cote

Councillor Reynold Cote

[Vernon Cote]

Councillor Vernon Cote

[Loretta Friday]

Councillor Loretta Friday

[Darrel Langan]

Councillor Darrel Langan

Councillor Debra Nabess

[James Severight]

Councillor James Severight

[James Stevenson]

Councillor James Stevenson

Councillor Frances Whitehawk

[Warren Whitehawk]

Councillor Warren Whitehawk

OCEAN MAN FIRST NATION
RATES BY-LAW 2009
RATES BY-LAW NO. 2009-01

[Effective October 27, 2009]

WHEREAS pursuant to the *Indian Act*, R.S.C., 1985, and specifically paragraph 83(1)(a) of the *Indian Act*, 1985, c.I-5, 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 a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the Chief & Council of the Ocean Man First Nation (also known as the Ocean Man Band) enacted the *Ocean Man First Nation Property Assessment and Taxation By-law* on June 07, 1999;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act*, and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Ocean Man First Nation Rates By-law 2009*.

2. Pursuant to Section eleven (11) of the *Ocean Man First Nation Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *2009 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by the Chief & Council at a duly convened meeting held on the [21st] day of [August], 2009.

[Gloria Shepherd]

Chief Gloria Shepherd

Councillor Connie Big Eagle

[Lillian Big Eagle]

Councillor Lillian Big Eagle

[Marion Standingready]

Councillor Marion Standingready

[Craig Big Eagle]

Councillor Craig Big Eagle

[Trevor Ewack]

Councillor Trevor Ewack

SCHEDULE “A”

The Council of the Ocean Man First Nation hereby adopts the following taxation rates for the 2009 taxation year for the following classes of property.

COLUMN 1

Class of Property as prescribed under Schedule II and Section 17 of the *Ocean Man First Nation Property Assessment and Taxation By-law*.

COLUMN 2

Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the *First Nation Property Assessment and Taxation By-law*.

Mill Rate for each Class as follows:

Class 1 - Residential	18.08
Class 2 - Utilities	21.85
Class 3 - Unmanaged Forest Land	21.85
Class 4 - Major Industry	21.85
Class 5 - Light Industry	21.85
Class 6 - Business and Other	21.85
Class 7 - Managed Forest Land	21.85
Class 8 - Recreation/Non-Profit Organization	21.85
Class 9 - Farm	15.08

OCEAN MAN FIRST NATION
PROPERTY TAXATION EXPENDITURE BY-LAW
BY-LAW NO. 2009-02

[Effective October 27, 2009]

WHEREAS the *Property Assessment and Taxation By-law* was made pursuant to subsection 83(1) of the *Indian Act*, R.S.C. 1985, c.I-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 By-law*), 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 by-law of the council of the band;

Section 56 of the *Property Assessment and Taxation By-law* authorizes the making of certain expenditures out of property tax revenue and, in addition, the *Taxation Expenditure By-law* 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 Assessment and Taxation By-law*) to be made out of property tax revenue from time to time in this by-law.

NOW BE IT HEREBY RESOLVED that the following by-law 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 By-law may be cited for all purposes as the *Taxation Expenditure By-law*.

2. In this By-law, 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 expenditures to be made out of property tax revenue for the fiscal year for local purposes;

“Band” means the Ocean Man 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 the 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 Reserve and owned, operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the Band or Council 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 centres, daycare centres, group homes, libraries, archives, museums, art galleries, recreation centres, 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 Ocean Man 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, by-laws 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 by-law expenditures” means those expenditures out of property tax revenue authorized to be made under Section 56 of the *Property Assessment and Taxation By-law*;

“property assessment and taxation by-law” means the *Ocean Man First Nation Property Assessment and Taxation By-law* approved and passed by the Council on June 7, 1999, and approved by the Minister of Indian Affairs and Northern Development on January 28, 2000 and as amended from time to time;

“property tax revenue” includes all taxes and other moneys raised under the *Property Assessment and Taxation By-law*, 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, replacing, enlarging, 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, fibre-optics and pipes for purposes other than providing 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;
 - (iv) storm or sanitary sewer or water lines, works and facilities, including service connections to sewer or water lines on land abutting a main;
 - (v) sewage treatment and water treatment works, facilities and plants;
 - (vi) retaining walls, rip-rap, sheet-piling, sea-walls, pilings, dykes and breakwaters in, along or adjacent to the sea, a lake or a river; and
 - (vii) any buildings, works or facilities related 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 the placement and compaction of permitted soils and other fill materials;

“Reserve” means Ocean Man First Nation Reserve(s) as such reserves are defined in the *Indian Act*, Section 2(1) and, any future reserves or any additions to existing reserves which may be created pursuant to the Settlement and Trust Agreement dated January 30 & 31, 1986.

“Tax Administrator” means the tax administrator appointed by Council under the *Ocean Man First Nation Property Assessment and Taxation By-law*;

“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 By-law 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 By-law authorizes the expenditure of property tax revenue by Council on behalf of the Band on community works, community services, general government services, permitted property taxation by-law expenditures, public works and utility services.

ANNUAL PROPERTY TAX BUDGET

4.(1) On or before August 31 in each fiscal year, the tax administrator 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 budget and resolution on or before August 31 of the same fiscal year.

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

(3) Subject to subsection (4), all expenditures made out of property tax revenue that Council is authorized to make under this By-law shall be made pursuant to an annual property tax budget that has been approved by band council resolution.

(4) For greater certainty, the:

(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 By-law shall have the effect of amending Section 56 of the *Property Assessment and Taxation By-law* or of 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 property 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 expenditure in a future fiscal year.

ADMINISTRATION AND ENFORCEMENT

6. The tax administrator shall administer this By-law.

BY-LAW REMEDIAL

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

MISCELLANEOUS

8.(1) Headings form no part of this By-law 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 provision of this By-law is void or invalid shall not affect or bear upon the validity or invalidity of any other section or part of this By-law or this By-law as a whole.

(3) Where a provision in this By-law is expressed in the present tense, future tense or in the past tense, the provision applies to the circumstances as they arise.

(4) In this By-law words in the singular include the plural, and words in the plural include the singular.

COMING INTO FORCE

9. This By-law shall come into force immediately upon being approved by the Minister.

THIS BY-LAW IS HEREBY DULY ENACTED by council on the [21st] day of [August], 20[09], at [Ocean Man First Nation], in the Province of [Saskatchewan].

A quorum of Council consists of four (4) members of Council.

[Gloria Shepherd]

Chief Gloria Shepherd

[Marion Standingready]

Councillor

[Lillian Big Eagle]

Councillor

[Craig Big Eagle]

Councillor

[Trevor Ewack]

Councillor

SCHEDULE “A”**2009 ANNUAL PROPERTY TAX BUDGET****REVENUES**

Property Tax Levies, Interest & Penalties for Current Fiscal Year	\$ 24,981.65
Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years	\$ 0.00
TOTAL REVENUES	\$ 24,981.65

EXPENDITURES

Community Development	
Environmental Health Services	
Fiscal Services	
General Government Services	
Protective Services	
Recreation and Cultural Services	
Taxes for Other Governments	
Transportation	
Utility Services	
Other Expenditures	
- Permitted Property Taxation By-law Expenditures	
- Municipal Service Agreements	
Day Care Services	\$ 15,000.00
Ancillary Education Programming	\$ 9,981.65
TOTAL EXPENDITURES	\$ 24,981.65
BALANCE	\$ 0.00

**WHITECAP DAKOTA FIRST NATION
FIRST NATION RATES BY-LAW
BY-LAW NO. 2009-01**

[Effective October 27, 2009]

WHEREAS pursuant to the *Indian Act*, R.S.C. 1985, and specifically paragraph 83(1)(a) of the *Indian Act*, 1985, c.I-5, 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 a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Whitecap Dakota First Nation (also known as the Whitecap Band) enacted the *Whitecap Dakota First Nation Property Assessment and Taxation By-law* on August 12, 2005;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act*, and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Whitecap Dakota First Nation 2009 Rates By-law*.

2. Pursuant to Section V of the *Whitecap Dakota First Nation Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" that is attached, and forms part of the *2009 Rates By-law*.

COUNCIL HEREBY ENACTS this by-law at a duly convened meeting held on the 7th day of August 2009.

[Darcy M. Bear]

Chief Darcy M. Bear

[Dwayne Eagle]

Councillor Dwayne Eagle

[Frank D. Royal]

Councillor Frank D. Royal

SCHEDULE “A”

The Council of the Whitecap Dakota First Nation hereby adopts the following taxation rates for the 2009 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and Section VIII of the <i>Whitecap Dakota First Nation Property Taxation By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part V of the <i>Whitecap Dakota First Nation Property Assessment and Taxation By-law</i> .
Class 1 - Residential	
Class 2 - Utilities	
Class 3 - Unmanaged Forest Land	
Class 4 - Major Industry	
Class 5 - Light Industry	
Class 6 - Business and Other	25.25
Class 7 - Managed Forest Land	
Class 8 - Recreation/Non-Profit Organization	
Class 9 - Farm	

Tables

- **Table of First Nation Laws, By-laws, and Codes**
- **Table of Standards and Procedures**

TABLE OF FIRST NATION LAWS, BY-LAWS, AND CODES

This table lists all laws, by-laws, and codes published to date in the *First Nations Gazette*. The table is arranged alphabetically, by province and by name of the enacting First Nation. Laws are listed alphabetically, followed by an alphabetical list of by-laws and codes. This table is prepared for convenience of reference only.

The date on which a law, by-law, or code came into force and effect is listed in a separate column.

The location of a law, by-law, or code in the *First Nations Gazette* is indicated by the volume number, the issue number, and the page number (e.g. 13:4.2134).

Amendments to laws and by-laws are listed in a separate column. The section amended is shown in boldface type followed by the name of the amending law or by-law and its location in the *First Nations Gazette*.

Title	Effective date	F. N. Gaz.	Amendments
ALBERTA			
ALEXANDER FIRST NATION			
Annual Expenditure Law, 2008	June 20/08	12:2.201	
Annual Expenditure Law, 2009	May 30/09	13:3.1515	
Annual Rates Law, 2008	June 20/08	12:2.207	
Annual Rates Law, 2009	May 30/09	13:3.1521	
Property Assessment and Taxation By-Law	Nov 7/02	7:2.401	
2003 Tax Rates By-law	May 25/03	8:1.1	
2004 Tax Rates By-law	May 10/04	8:2.277	
2005 Tax Rates By-law	July 22/05	10:1.1	
2006 Tax Rates By-law	May 31/06	10:2.535	
Tax Rates By-law 2007	June 25/07	11:2.249	
ALEXIS FIRST NATION see also ALEXIS NAKOTA SIOUX NATION			
Property Tax By-law	Feb 28/00	4:2.117	
2000 Tax Rates By-law	Sept 21/00	5:1.1	
2001 Tax Rates By-law	May 3/00	5:2.153	
2002 Tax Rates By-law	June 3/02	6:2.331	
2003 Tax Rates By-law	May 13/03	8:1.2	
2004 Tax Rates By-law	May 10/04	8:2.278	
ALEXIS NAKOTA SIOUX NATION see also ALEXIS FIRST NATION			
2005 Tax Rates By-law	June 8/05	9:2.309	
2006 Tax Rates By-law	May 31/06	10:2.536	
Tax Rates By-law 2007	Aug 7/07	11:2.250	
Tax Rates By-law 2008	Nov 12/08	13:1.507	
Trust Revenue Account By-law	April 11/06	10:2.538	

Title		Effective date	F. N. Gaz.	Amendments
ALBERTA (continued)				
ATHABASCA CHIPEWYAN FIRST NATION				
Settlement Trust Revenue Account By-law	Oct 10/08			
BIGSTONE CREE FIRST NATION				
Business Licensing By-law	Feb 24/04	8:2.280		
Property Assessment and Taxation By-law	May 25/04	8:2.291		
2004 Tax Rates By-law	Dec 2/04	9:1.1		
2005 Tax Rates By-law	July 6/05	10:1.2		
2006 Tax Rates By-law	May 15/06	10:2.541		
Tax Rates By-law 2007	June 4/07	11:2.252		
Tax Rates By-law 2008	Nov 17/08	13:1.511		
Tax Rates By-law 2009	Oct 27/09	13:4.2487		
DENE THA' FIRST NATION				
Property Assessment and Taxation By-law	Feb 28/00	4:2.150		
2006 Property Tax Rates By-law	Dec 7/06	11:2.253		
2000 Tax Rates By-law	Dec 13/00	5:2.154		
2003 Tax Rates By-law	May 5/04	8:2.323		
DUNCAN'S FIRST NATION				
Financial Administration By-law 2001	July 24/01	6:1.1		
ENOCH CREE NATION				
(1996) Budget By-law	Oct 20/97	2:2.376		
Project Fire Services By-law	Dec 31/04	9:2.311		
FORT MCKAY FIRST NATION				
Settlement Revenue Account By-law	Feb 24/04	8:2.324		

Title	Effective date	F. N. Gaz.	Amendments
ALBERTA (continued)			
LITTLE RED RIVER CREE NATION			
Business Licensing By-law No. 0002			
Respecting the Licensing of Member Businesses, Callings, Trades and Occupations in the Nation.....	Apr 28/98	3:1.1	
By-law No. 0003 Respecting Airport Landing Taxes.....	Apr 28/98	3:1.13	
LOON RIVER FIRST NATION			
Property Assessment and Taxation By-law	Jan 16/08	12:2.649	
Tax Rates By-law 2007	Jan 16/08	12:2.678	
Tax Rates By-law 2009	Oct 19/09	13:4.2488	
MIKISEW CREE FIRST NATION			
Amendment Property Tax Expenditure By-Law	July 20/98	3:1.17	
Financial Administration By-law	Sept 10/97	2:1.1	
Property Assessment and Taxation Amending By-Law No. 8 1997	Sept 10/97	2:1.63	
Property Assessment and Taxation By-law	Sept 10/97	2:1.12	ss.12, 15, 19, 24(1), 46(1), 49 by Property Assessment and Taxation Amending By-law No. 8 1997 (2:1.63) repealed by Amendment Property Tax Expenditure By-law (3:1.17)
Property Tax Expenditure By-law	Feb 20/98	2:2.377	
1997 Rates By-law	Oct 20/97	2:1.66	
1998 Rates By-law	May 27/98	2:2.383	

Title		Effective date	F. N. Gaz.	Amendments
ALBERTA (continued)				
MIKISEW CREE FIRST NATION (continued)				
2001 Tax Rates By-law	May 3/01		5:2.156	
2002 Tax Rates By-law	June 3/02		6:2.333	
2003 Tax Rates By-law	May 13/03		7:2.453	
Tax Rates By-law 2008	June 26/08		13:1.512	
Tax Rates By-law 2009	July 6/09		13:3.1955	
O'CHIESE FIRST NATION				
Property Assessment and Taxation By-law	Feb 23/99		3:2.211	
1999 Tax Rates By-law	Dec 8/99		4:2.202	
2000 Tax Rates By-law	Sept 21/00		5:1.2	
2001 Tax Rates By-law	June 15/01		5:2.157	
2002 Tax Rates By-law	Oct 10/02		7:2.455	
2003 Tax Rates By-law	Sept 30/03		8:1.3	
2005 Tax Rates By-law	Oct 31/05		10:1.3	
2006 Tax Rates By-law	Nov 16/06		11:1.1	
PIKANI NATION				
Settlement Revenue Account By-law	Nov 5/02		7:1.1	
SIKSIIKA NATION				
Property Assessment and Taxation By-law	Nov 15/04		9:1.2	
Revenue Account By-law	Dec 10/03		8:2.327	
2005 Tax Rates By-law	June 8/05		9:2.318	
2006 Tax Rates By-law	May 31/06		11:2.254	
Tax Rates By-law 2007	Aug 7/07		11:2.255	

Title	Effective date	F. N. Gaz.	Amendments
ALBERTA (continued)			
STONEY FIRST NATION			
2000 Tax Rates By-law	July 6/00	4:2.203	
2001 Tax Rates By-law	May 19/01	5:2.158	
2002 Tax Rates By-law	May 29/02	6:2.335	
2003 Tax Rates By-law	May 13/03	8:1.5	
2004 Tax Rates By-law	May 25/04	8:2.337	
2005 Tax Rates By-law	May 31/05	9:2.320	
2006 Tax Rates By-law	Aug 1/06	11:1.3	
Tax Rates By-law 2007	Aug 7/07	11:2.256	
Tax Rates By-law 2008	Sept 4/08	13:1.514	
STURGEON LAKE CREE NATION			
2007 Tax Rates By-law	June 4/07	11:2.258	
WHITEFISH LAKE FIRST NATION			
Property Tax By-law	Feb 23/99	3:2.263	ss.5.2, 7.3.1, 8.1, 12.1 by Property Tax By-law Amendment (4:1.2)
Property Tax By-law Amendment	Sept 2/99	4:1.2	
1999 Tax Rates By-law	Sept 1/99	4:1.1	
2001 Tax Rates By-law	Oct 1/01	6:1.15	
BRITISH COLUMBIA			
ADAMS LAKE INDIAN BAND			
Annual Expenditure Law, 2008	July 10/08	12:2.210	
Annual Expenditure Law, 2009	June 26/09	13:4.2117	
Annual Rates Law, 2008	July 10/08	12:2.217	
Annual Rates Law, 2009	June 26/09	13:4.2122	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
ADAMS LAKE INDIAN BAND (continued)			
Financial Management By-law 2000-1	May 5/01		5:2.160
1997 Rates By-law	May 23/97		2:1.70
1998 Rates By-law	July 2/98		3:1.23
1999 Rates By-law	May 31/99		3:2.296
2000 Rates By-law	June 25/00		4:2.205
2001 Rates By-law	July 13/01		6:1.16
2002 Rates By-law	Aug 5/02		7:1.4
2003 Rates By-law	July 14/03		8:1.7
2004 Rates By-law	June 18/04		8:2.339
2005 Rates By-law	July 6/05		10:1.4
Rates By-law 2006	May 31/06		10:2.542
Rates By-law 2007	July 10/07		11:2.259
AKISONUK FIRST NATION see also COLUMBIA LAKE INDIAN BAND			
Annual Expenditure Law, 2008	May 30/08		12:2.220
Annual Expenditure Law, 2009	May 30/09		13:3.1524
Annual Rates Law, 2008	May 30/08		12:2.225
Annual Rates Law, 2009	May 30/09		13:3.1529
Property Assessment Law, 2008	Sept 18/08		13:1.3
Property Taxation Law, 2008	Sept 18/08		13:1.40
Property Tax Expenditure By-law	June 4/07		11:2.261
2004 Rates By-law	May 5/04		8:2.341
2005 Rates By-law	Dec 16/05		10:2.544
Rates By-law 2006	Dec 7/06		11:1.5

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
AKISQNUK FIRST NATION see also COLUMBIA LAKE INDIAN BAND (continued)			
Rates By-law 2007	June 4/07		11:2.267
ASHCROFT INDIAN BAND			
1996 Property Rates By-law	Jan 15/97	2:1.72	
1997 Property Rates By-law	Feb 3/98	2:2.384	
1998 Property Rates By-law	Dec 8/98	3:1.25	
2003 Property Rates By-law	Sept 15/03	8:1.9	
2004 Property Rates By-law	June 18/04	8:2.343	
2005 Property Rates By-law	July 22/05	10:1.6	
Property Rates By-law 2006	June 16/06	10:2.546	
BLUEBERRY RIVER FIRST NATION			
Financial Administration By-law	Jan 14/03	7:2.456	
BONAPARTE INDIAN BAND			
Annual Tax Rates By-law No. 5 (1997)	July 29/97	2:1.74	
Annual Tax Rates By-law No. 6, 1999	June 28/99	3:2.298	
Annual Tax Rates By-law No. 7, 2000	July 27/00	5:2.175	
Annual Tax Rates By-law No. 8, 2001	Aug 6/01	6:1.18	
Annual Tax Rates By-law No. 10, 2002	July 15/02	6:2.337	
Annual Tax Rates By-law No. 14, 2003	July 14/03	8:1.11	
Annual Tax Rates By-law No. 16, 2004	Aug 18/04	9:1.54	
Annual Tax Rates By-law No. 17, 2005	Nov 16/05	10:1.8	
Financial Administration By-law No. 13, 2002..	Nov 27/02	7:2.467	
Property Tax Amendment By-law No. 9, 2002	July 15/02	6:2.340	

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BRITISH COLUMBIA (continued)				
BONAPARTE INDIAN BAND (continued)				
Property Tax Expenditure By-law				
No. 11, 2002.....	Oct 10/02			7:1.6
BOOTHROYD FIRST NATION				
Assessment Standards and Maximum Tax				
Rates for Railway Right-of-Way				
Property By-Law	Oct 23/02			7:1.12
BOOTHROYD INDIAN BAND				
1996 Property Rates By-law	Jan 9/97			2:1.76
Property Tax Expenditure By-law	Sept 3/99			4:1.4
1999 Tax Rates By-law	Sept 3/99			4:1.3
2001 Tax Rates By-law	Dec 19/01			6:2.342
2003 Taxation Rates By-law	Nov 18/03			8:2.345
2004 Taxation Rates By-law	Jan 18/05			9:2.322
2005 Taxation Rates By-law	Dec 16/05			10:2.548
Taxation Rates By-Law 2008	Nov 17/08			13:1.516
BOSTON BAR FIRST NATION				
Property Taxation Amendment				
By-Law No. 2-2008	Nov 17/08			13:1.517
Tax Rates By-Law 2008	Nov 17/08			13:1.518
Tax Rates By-Law 2009	Oct 19/09			13:4.2489
BURNS LAKE INDIAN BAND				
Property Tax Expenditure By-law	Feb 8/00			4:2.207
Property Tax Expenditure By-Law	Aug 25/01			6:1.23

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BRITISH COLUMBIA (continued)			
BURNS LAKE INDIAN BAND (continued)			
Property Tax Expenditure By-law	June 3/02	7:1.20	
Property Tax Expenditure By-law	June 11/03	8:1.16	
Property Tax Expenditure By-law	Nov 16/05	10:1.14	
1998 Rates By-law No. 1998-02	Aug 4/98	3:1.27	
2001 Rates By-law No. 2001-02	Aug 25/01	6:1.21	
2002 Rates By-law No. 2002-02	June 3/02	7:1.18	
2003 Rates By-law No. 2003-02	June 11/03	8:1.14	
2005 Rates By-law No. 2005-02	Nov 16/05	10:1.12	
BURRARD INDIAN BAND see TSLEIL-WAUTUTH NATION			
CAMPBELL RIVER FIRST NATION			
Property Assessment and Taxation By-law	Nov 27/02	7:1.28	
Property Tax Expenditure By-law	Aug 26/03	8:1.26	
2003 Rates By-law	June 9/03	8:1.24	
2004 Rates By-law	May 25/04	8:2.347	
2005 Rates By-law	June 8/05	9:2.324	
2006 Rates By-law	Aug 4/06	11:1.7	
Rates By-law 2007	June 25/07	11:2.269	
Rates By-law 2008	Aug 28/08	13:1.520	
Rates By-law 2009	July 6/09	13:3.1956	
CANOE CREEK INDIAN BAND			
Financial Administration By-law	July 11/05	10:1.20	
CHAWATHIL FIRST NATION			
Annual Expenditure Law, 2009	Aug 7/09	13:4.2125	

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BRITISH COLUMBIA (continued)				
CHAWATHIL FIRST NATION (continued)				
Annual Rates Law, 2009	Aug 7/09			13:4.2131
2004 Railway Right-of-Way				
Tax Rates By-law	June 11/04			8:2.349
1998 Rates By-law	June 1/98			2:2.386
1999 Rates By-law	Apr 16/99			3:2.300
2000 Rates By-law	June 25/00			4:2.213
2001 Rates By-law	June 15/01			5:2.177
2002 Rates By-law	May 29/02			6:2.344
2003 Rates By-law	June 9/03			8:1.33
2004 Rates By-law	May 5/04			8:2.351
2005 Tax Rates By-law	July 29/05			10:1.31
Tax Rates By-law 2006	Aug 1/06			11:1.9
Tax Rates By-law 2007	Nov 15/07			12:1.1
Tax Rates By-law 2008	Sept 4/08			13:1.522
CHAWATHIL INDIAN BAND				
Rates By-law 1996-T06	Jan 9/97			2:1.78
Rates By-law 1997-T01	July 23/97			2:1.79
CHEAM FIRST NATION				
Property Taxation Amendment				
By-law No. 1-2008	Oct 10/08			13:1.524
Property Taxation Expenditure By-law	Mar 19/07			11:2.271
Property Taxation Expenditure By-law	Aug 7/07			12:1.3
Rates By-law 1998-1	June 10/98			2:2.388

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BRITISH COLUMBIA (continued)				
CHEAM FIRST NATION (continued)				
Rates By-law 1999-1	May 31/99			3:2.302
Rates By-law 2001-1	Aug 6/01			6:1.30
Rates By-law 2002-1	Jan 24/03			7:2.482
Rates By-law No. 2003-1	April 9/03			7:2.484
Rates By-law 2004-1	June 4/04			8:2.353
Rates By-law 2005-1	July 29/05			10:1.33
Tax Rates By-law 2006	Mar 19/07			11:2.277
Tax Rates By-law 2007	Aug 7/07			12:1.9
Tax Rates By-law 2008	Oct 10/08			13:1.525
Tax Rates By-law 2009	Oct 19/09			13:4.2491
CHEAM INDIAN BAND				
Rates By-law 1997-T05	June 2/97			2:1.80
CHEHALIS INDIAN BAND				
Annual Expenditure Law, 2009	Sept 4/09			13:4.2134
Annual Rates Law, 2009	Sept 4/09			13:4.2138
Property Assessment Law, 2009	Mar 26/09			13:3.1532
Property Taxation Law, 2009	Mar 26/09			13:3.1568
CHEMAINUS FIRST NATION				
Annual Expenditure Law, 2008	June 27/08			12:2.228
Annual Expenditure Law, 2009	July 17/09			13:4.2141
Annual Rates Law, 2008	June 27/08			12:2.232
Annual Rates Law, 2009	July 17/09			13:4.2145
Expenditure By-law 2006	May 31/06			10:2.550

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BRITISH COLUMBIA (continued)			
CHEMAINUS FIRST NATION (continued)			
Expenditure By-law 2007	June 4/07	11:2.279	
Financial Administration By-law	Mar 30/01	5:2.179	s.9.2 by Financial Administration By-law Amendment (7:2.486)
Financial Administration By-law Amendment.....	Feb 25/03	7:2.486	
Property Assessment and Taxation Amendment By-law 2005	July 11/05	10:1.35	
Property Assessment and Taxation By-law.....	April 22/05	9:2.326	s.15 by Property Assessment and Taxation Amendment By-law (10:1.35)
Property Tax Expenditure By-law	Dec 16/05	10:2.557	
Rates By-law 2005	Sept 28/05	10:1.37	
Rates By-law 2006	May 31/06	10:2.564	
Rates By-law 2007	June 4/07	11:2.286	
COLDWATER INDIAN BAND			
Property Assessment and Taxation By-law.....	Sept 30/97	2:2.391	ss.2(1), 19, 23, 24, 26(2), 27, 31, 33, 33(2), 38(1)(a), 42(1), 48, Schs II, X by Property Assessment and Taxation By-law Amendment No. 1998-01 (3:1.29)
Property Assessment and Taxation By-law Amendment No. 1998-01	July 20/98	3:1.29	
Property Tax Expenditure By-law	Jan 22/98	2:2.455	
1998 Tax Rates By-law	June 11/98	2:2.389	
1999 Tax Rates By-law	May 31/99	3:2.304	

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BRITISH COLUMBIA (continued)				
COLDWATER INDIAN BAND (continued)				
2000 Tax Rates By-law	June 25/00		4:2.215	
2001 Tax Rates By-law	May 30/01		5:2.188	
2002 Tax Rates By-law	Aug 5/02		7:1.79	
2003 Tax Rates By-law	Aug 26/03		8:1.35	
2004 Tax Rates By-law	Dec 2/04		9:1.57	
2005 Tax Rates By-law	Dec 16/05		10:2.567	
2006 Tax Rates By-law	Aug 1/06		11:1.11	
2007 Tax Rates By-law	June 25/07		11:2.289	
2008 Tax Rates By-law	Nov 12/08		13:1.527	
2009 Tax Rates By-law	Oct 27/09		13:4.2493	
COLUMBIA LAKE INDIAN BAND see also AKISQNUK FIRST NATION				
1997 Rates By-law	May 30/97		2:1.82	
1998 Rates By-law	June 1/98		2:2.462	
1999 Rates By-law	May 31/99		3:2.306	
2000 Rates By-law	June 4/00		4:2.217	
2001 Rates By-law	June 15/01		5:2.190	
2002 Rates By-law	May 29/02		6:2.346	
2003 Rates By-law	April 25/03		7:2.487	
Cook's FERRY INDIAN BAND				
1996 Rates By-law	Feb 3/97		2:1.83	
1997 Rates By-law	May 30/97		2:1.84	
1998 Rates By-law	June 1/98		2:2.465	
2000 Rates By-law	Dec 18/00		5:2.192	

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BRITISH COLUMBIA (continued)				
Cook's FERRY INDIAN BAND (continued)				
2001 Rates By-law	Oct 1/01		6:1.32	
2002 Rates By-law	Sept 1/02		7:1.81	
2003 Rates By-law	Aug 29/03		8:1.37	
2004 Rates By-law	June 4/04		8:2.355	
2007 Rates By-law	Nov 15/07		12:1.11	
2008 Rates By-law	Nov 4/08		13:1.529	
2009 Rates By-law	Oct 19/09		13:4.2495	
Rates By-law 2006	Dec 7/06		11:1.13	
Taxation Amending By-law No. 1996-01	Feb 3/97		2:1.85	
Taxation Expenditure By-law	Aug 29/03		8:1.39	
COWICHAN INDIAN BAND				
Annual Property Tax Budget By-law 1997	June 20/97		2:1.86	
Annual Property Tax Budget 2009	Oct 19/09		13:4.2497	
Business Licensing By-law				
By-law No. 2, 1997	Mar 19/98		2:2.467	
By-law to Fix Tax Rate and Percentage				
Additions for the Year 1997	June 20/97		2:1.89	
By-law to Fix Tax Rate and Percentage				
Additions for the Year 2000	Sept 21/00		5:1.3	
By-law to Fix Tax Rate for the Year 2001	Oct 18/01		6:1.34	
By-law to Fix Tax Rate for the Year 2002	Oct 23/02		7:1.83	
By-law to Fix Tax Rate for the Year 2003	Sept 30/03		8:1.45	
By-law to Fix Tax Rate for the Year 2004	July 6/04		8:2.357	

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BRITISH COLUMBIA (continued)			
COWICHAN INDIAN BAND (continued)			
By-law to Fix Tax Rate for the Year 2005	May 31/05	9:2.379	
By-law to Fix Tax Rate for the Year 2006	May 31/06	11:1.15	
By-law to Fix Tax Rate for the Year 2007	Aug 7/07	11:2.291	
By-law to Fix Tax Rate for the Year 2008	Sept 9/08	13:1.531	
By-law to Fix Tax Rate for the Year 2009	Oct 19/09	13:4.2501	
Property Assessment and Taxation			
Amendment By-law No. 2, 1997	Dec 4/97	2:2.483	
Property Assessment and Taxation			
Amendment By-law No. 3, 2000	July 27/00	5:2.194	
Property Assessment and Taxation			
Amendment By-law No. 3, 2007	Oct 11/07	12:1.13	
COWICHAN TRIBES			
Community Improvement Fee By-law, 2002...	June 1/02	7:1.85	
DOIG RIVER INDIAN BAND			
Financial Administration By-law	Aug 18/04	9:1.59	
FORT NELSON FIRST NATION			
Property Tax Expenditure By-law	Aug 25/01	6:1.38	
Property Tax Expenditure By-law	Aug 5/02	7:1.89	
Property Taxation Amendment By-law			
No. 2007-#1	Dec 4/07	12:1.15	
2001 Rates By-law No. 2001-02	Aug 25/01	6:1.36	
2002 Rates By-law No. 2002-02	Aug 5/02	7:1.87	
Rates By-law 2007	Dec 4/07	12:1.17	

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BRITISH COLUMBIA (continued)				
FORT NELSON FIRST NATION (continued)				
Rates By-law 2008	June 2/08		12:2.679	
Rates By-law 2009	Apr 27/09		13:3.1958	
Taxation Expenditure By-law	Aug 28/08		13:1.533	
HAISLA NATION				
Property Assessment and Taxation By-law	Sept 19/06		11:1.17	
Property Assessment and Taxation				
Amendment By-law No. 01-2007	Nov 15/07		12:1.19	
HUPACASATH FIRST NATION				
Business Licensing By-law	Feb 1/06		10:2.569	
KAMLOOPS INDIAN BAND				
Annual Expenditure Law, 2008	June 6/08		12:2.235	
Annual Expenditure Law, 2009	June 5/09		13:3.1606	
Annual Rates Law, 2008	June 6/08		12:2.247	
Annual Rates Law, [2009]	June 5/09		13:3.1619	
Property Assessment Law, 2008	Dec 23/08		13:1.75	
Property Taxation Law, 2008	Dec 23/08		13:1.112	
Assessment By-law	Dec 16/05		10:2.586	
2001 Budget By-law	Oct 18/01		6:1.45	
2002 Budget By-law	Oct 6/02		7:1.96	
2003 Budget By-law	Sept 5/03		8:1.47	
2004 Budget By-law	Dec 2/04		9:1.83	
2005 Budget By-law	June 8/05		9:2.381	
Budget By-law 2006	May 18/06		11:1.66	

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BRITISH COLUMBIA (continued)				
KAMLOOPS INDIAN BAND (continued)				
Budget By-law 2007	July 12/07			11:2.293
Business Licensing By-law No. 2001-04	June 3/02			6:2.348
By-law to Amend the Business License By-law				
1981-1 By-law Amendment No. 1, 1997-1 ...	May 9/97			2:1.91
Property Assessment Amendment				
By-law No. 00-52	Dec 17/00			5:2.198
Property Assessment Amendment				
By-law No. 00-54	Dec 20/00			5:2.199
2001 Property Rates By-law	Oct 18/01			6:1.51
2002 Property Rates By-law	Oct 6/02			7:1.104
2003 Property Rates By-law	Sept 5/03			8:1.56
2004 Property Rates By-law	Dec 2/04			9:1.92
2005 Property Rates By-law	June 8/05			9:2.390
Property Rates By-law 2006	May 18/06			11:1.73
Property Rates By-law 2007	July 12/07			11:2.301
Property Tax Expenditure By-law	July 29/97			2:1.123
Property Taxation and Assessment				
Amendment By-law No. 00-51	Dec 17/00			5:2.200
Property Taxation By-law	Dec 16/05			10:2.617
1999 Rates and Budget By-law	July 20/99			3:2.309
2000 Rates and Budget By-law	Sept 30/00			5:1.5
Sales Tax By-law, 1998	Sept 1/98			3:1.38
Sun Rivers Budget By-law 2006	May 31/06			11:1.85

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BRITISH COLUMBIA (continued)			
KAMLOOPS INDIAN BAND (continued)			
Sun Rivers Budget By-law 2007	July 12/07	11:2.315	
Sun Rivers Property Rates By-law 2006	May 31/06	11:1.88	
Sun Rivers Property Rates By-law 2007	July 12/07	11:2.318	
Taxation Amendment By-law 1997-3	Sept 30/97	2:2.486	
Taxation and Implementation Amendment By-law 1997-02	July 4/97	2:1.129	
KANAKA BAR INDIAN BAND			
2004 Rates By-law	June 4/04	8:2.359	
2006 Rates By-law	Dec 11/06	11:1.92	
2008 Rates By-law	June 2/09	13:4.2503	
KITSUMKALUM FIRST NATION			
Property Assessment and Taxation By-law	Sept 28/05	10:1.39	
KWANTLEN FIRST NATION			
Property Assessment and Taxation Amendment By-law No. 01	Mar 30/06	10:2.661	
Property Assessment and Taxation Amendment By-law No. 01-2006	Oct 10/06	11:1.96	
Property Assessment and Taxation Amendment By-law No. 02-2009	Sept 14/09	13:4.2505	
Property Assessment and Taxation By-law	Nov 2/04	9:1.101	s.46(1) by Property Assessment and Taxation Amendment By-law No. 01 (10:2.661); Property Assessment and Taxation Amendment By-law No. 02-2009 (13:4.2505)

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BRITISH COLUMBIA (continued)			
KWANTLEN FIRST NATION (continued)			
Property Assessment and Taxation By-law (continued)			
			s.49 by Property Assessment and Taxation Amendment By-law No. 01 (10:2.661); Property Assessment and Taxation Amendment By-law No. 01-2006 (11:1.96); Property Assessment and Taxation Amendment By-law No. 02-2009 (13:4.2505)
			s.60(1) by Property Assessment and Taxation Amendment By-law No. 01 (10:2.661)
2005 Rates By-law	Mar 30/06	10:2.657	
2006 Rates By-law	Oct 10/06	11:1.94	
2007 Rates By-law	June 25/07	11:2.322	
2008 Rates By-law	Aug 12/08	13:1.539	
2009 Rates By-law	Sept 14/09	13:4.2506	
Taxation Expenditure By-law	Sept 14/09	13:4.2508	
KWAW KWAW APILT FIRST NATION			
Annual Expenditure Law, 2009	Aug 7/09	13:4.2148	
Annual Rates Law, 2009	Aug 7/09	13:4.2152	
Exemption By-law 1998	Aug 11/98	3:1.43	
Exemption By-law 1999	July 20/99	3:2.316	
Exemption By-law 2001	July 31/01	6:1.54	
Property Tax Expenditure By-law	Oct 19/00	5:1.16	
Property Taxation and Assessment By-laws Amendment By-law No. 2000-02	Oct 19/00	5:1.23	

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BRITISH COLUMBIA (continued)				
KWAW KWAW API'L FIRST NATION (continued)				
1998 Rates By-law	Aug 11/98			3:1.44
1999 Rates By-law	July 20/99			3:2.317
2000 Rates By-law	Sept 21/00			5:1.14
2001 Rates By-law	June 12/01			5:2.203
Rates By-law No. 2003	Aug 29/03			8:1.65
Rates By-law No. 2004	June 17/04			9:1.153
Rates By-law No. 2005	May 31/05			9:2.399
Rates By-law No. 2006	July 10/06			11:1.98
Rates By-law No. 2007	July 10/07			11:2.324
Rates By-law No. 2008	Aug 12/08			13:1.541
LAKAHAMEN FIRST NATION see also LEQ' A'MEL FIRST NATION				
Exemption By-law 1998	Aug 11/98			3:1.47
Exemption By-law 1999	Sept 7/99			4:1.9
Exemption By-law 2000	Dec 5/00			5:1.26
Exemption By-law 2001	June 15/01			5:2.207
Property Tax Expenditure By-law	Sept 21/00			5:1.27
Property Taxation and Assessment By-laws				
Amendment By-law No. 2000-02	Sept 21/00			5:1.34
Property Taxation and Assessment By-laws				
Amendment By-law No. 2000-03	Feb 24/01			5:2.208
1998 Rates By-law	Aug 11/98			3:1.48
1999 Rates By-law	Sept 7/99			4:1.10
2000 Rates By-law	Sept 21/00			5:1.24

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BRITISH COLUMBIA (continued)			
LAKAHAHMEN FIRST NATION see also LEO' A:MEL FIRST NATION (continued)			
2001 Rates By-law	June 15/01	5:2.205	
2002 Rates By-law	Oct 6/02	7:2.489	
LAKE BABINE NATION			
Financial Administration By-law	July 15/03	8:1.67	
LEO' A:MEL FIRST NATION see also LAKAHAHMEN FIRST NATION			
Annual Expenditure Law, 2008	June 6/08	12:2.265	
Annual Expenditure Law, 2009	June 11/09	13:3.1637	
Annual Rates Law, 2008	June 6/08	12:2.272	
Annual Rates Law, 2009	June 11/09	13:3.1641	
Property Assessment Law, 2009	June 11/09	13:3.1644	
Property Taxation Law, 2009	June 11/09	13:3.1681	
Railway Right-of-Way Rates By-law			
No. 2004-2	Nov 15/04	9:1.155	
Railway Right-of-Way Rates By-law			
No. 2005-2	July 4/05	10:1.92	
Railway Right-of-Way Rates By-law			
No. 2006-2	Aug 4/06	11:1.100	
Railway Right-of-Way Rates By-law			
No. 2007-2	Aug 7/07	11:2.326	
2003 Rates By-law	Aug 29/03	8:1.100	
Rates By-law No. 2004	June 17/04	9:1.158	
Rates By-law No. 2005	July 4/05	10:1.95	
Rates By-law No. 2006	Aug 4/06	11:1.103	

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BRITISH COLUMBIA (continued)			
LEQ'A:MEI FIRST NATION see also LAKAHAHMEN FIRST NATION (continued)			
Rates By-Law No. 2007	Aug 7/07		11:2:329
LHEIDLIT'ENNEH BAND			
Land Code	Dec 1/00		5:2:209
1999 Rates By-Law	Sept 3/99		4:1:12
2000 Rates By-Law	Dec 5/00		5:1:35
2001 Rates By-Law	Aug 25/01		6:1:55
2002 Rates By-Law	Sept 1/02		7:1:112
2003 Rates By-Law	Nov 18/03		8:2:361
2004 Rates By-Law	Dec 2/04		9:1:160
2007 Rates By-Law	Jan 16/08		12:2:681
2008 Rates By-Law	Mar 17/09		13:3:1960
Taxation and Assessment Amending			
By-Law No. 1997-1	Oct 24/97		2:2:492
Taxation Rates By-Law, 1998-TX01	June 10/98		2:2:507
LHEIT-LIT'EN NATION INDIAN BAND			
Taxation Rates By-Law, 1996	Jan 13/97		2:1:134
Taxation Rates By-Law, 1997	June 20/97		2:1:135
LILLOOET INDIAN BAND			
Property Tax Expenditure By-Law	Mar 20/97		2:1:136
Rates By-Law 1996-T02	Apr 28/97		2:1:144
Rates By-Law 1997-T01	June 20/97		2:1:145
Rates By-Law 1998-T01	June 18/98		2:2:508
Rates By-Law 1999-T01	Sept 3/99		4:1:14

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BRITISH COLUMBIA (continued)				
LILLOOET INDIAN BAND (continued)				
Taxation Amending By-law No. 1996-T02	Mar 20/97			2:1.146
LITTLE SHUSWAP INDIAN BAND				
2005 Railway Right-of-Way Tax Rates By-law ..	July 11/05			10:1.97
2007 Railway Right-of-Way Tax Rates By-law ..	July 10/07			11:2.331
Rates By-law 1997-T02	May 30/97			2:1.148
Rates By-law 1998-T02	June 10/98			2:2.509
Rates By-law 1999-T02	May 31/99			3:2.320
Rates By-law 2000-T02	Sept 21/00			5:1.37
Rates By-law 2001-T02	June 2/01			5:2.241
Rates By-law 2002-T02	May 29/02			6:2.382
Rates By-law 2003-T02	June 1/03			7:2.491
Rates By-law 2004-T02	July 6/04			9:1.162
Rates By-law 2005-T02	July 11/05			10:1.99
Rates By-law 2006-T02	June 16/06			10:2.663
Rates By-law 2007-T02	June 4/07			11:2.333
Rates By-law 2008-T02	Sept 4/08			13:1.543
Rates By-law 2009-T02	Sept 29/09			13:4.2514
Resolution Amendment to Property Taxation By-law PR-95-02	April 13/07			11:2.334
LOWER KOOTENAY INDIAN BAND				
Annual Expenditure Law, 2008	June 13/08			12:2.275
Annual Expenditure Law, 2009	June 11/09			13:3.1716
Annual Rates Law, 2008	June 13/08			12:2.280

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BRITISH COLUMBIA (continued)				
LOWER KOOTENAY INDIAN BAND (continued)				
Annual Rates Law, 2009	June 11/09		13:3:1720	
Property Assessment Law, 2008	July 10/08		12:2:283	
Property Taxation Law, 2008	July 10/08		12:2:321	
Assessment Amending By-law No. 1997-01 (Being a By-law to Amend Assessment By-law 1992 S. (40))	Nov 6/97		2:2:510	
Property Tax Expenditure By-law	Nov 6/97		2:2:516	
1997 Rates By-law	May 29/97		2:1:149	
1998 Rates By-law	June 1/98		2:2:513	
1999 Rates By-law	May 31/99		3:2:321	
2000 Rates By-law	Dec 5/00		5:1:38	
2001 Rates By-law	Dec 19/01		6:2:383	
2002 Rates By-law	Oct 10/02		7:2:492	
2003 Rates By-law	April 30/03		7:2:494	
2004 Rates By-law	Aug 18/04		9:1:163	
2005 Rates By-law	July 29/05		10:1:100	
Rates By-law 2006	June 16/06		10:2:664	
Rates By-law 2007	June 25/07		11:2:335	
LOWER NICOLA INDIAN BAND				
Annual Expenditure Law, 2008	July 10/08		12:2:357	
Annual Expenditure Law, 2009	June 26/09		13:4:2155	
Annual Rates Law, 2008	July 10/08		12:2:362	
Annual Rates Law, 2009	June 26/09		13:4:2160	

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LOWER NICOLA INDIAN BAND (continued)			
Property Assessment Law, 2009	June 5/09	13:3.1723	
Property Taxation Law, 2009	June 5/09	13:3.1759	s.25 by Property Taxation Law Amending Law, 2009 (13:3.1794)
Property Taxation Law Amending Law, 2009 ..	June 5/09	13:3.1794	
1997 Annual Tax Rates By-law Number 12.....	July 14/97	2:1.151	
1998 Annual Tax Rates By-law Number 14.....	Aug 4/98	3:1.50	
1999 Annual Tax Rates By-law	May 31/99	3:2.324	
Annual Tax Rates By-law for 2000	June 4/00	4:2.219	
Annual Tax Rates By-law for 2001	Aug 2/01	6:1.57	
Annual Tax Rates By-law for 2002	Sept 1/02	7:1.114	
Annual Tax Rates By-law for 2003	May 29/03	8:1.102	
Annual Tax Rates By-law for 2004	May 25/04	8:2.363	
Annual Tax Rates By-law for 2005	July 6/05	10:1.102	
Annual Tax Rates By-law for 2006	Aug 1/06	11:1.105	
Annual Tax Rates By-law for 2007	Aug 7/07	11:2.337	
Property Assessment Amending By-law Number 11	July 23/97	2:1.154	
Property Assessment By-law Amendment By-law Number 12	Jan 21/01	5:2.242	
LOWER SIMIL KAMEEN INDIAN BAND			
2002 Assessment By-law	Nov 30/02	7:1.117	
By-law 1997.02 (A By-law to Amend By-law 1997.01 Respecting Property Taxation).....	Jan 22/98	2:2.523	

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LOWER SIMLKAMEEN INDIAN BAND (continued)				
Expenditure By-law.....	Nov 30/02	7:1.165		
Property Assessment and Taxation By-law.....	Oct 20/97	2:2.526		
Property Tax Expenditure By-law				
No. 1998.03	May 25/98	3:1.54	ss. 14(1), 14(2), 14(3) by Property Taxation	
Property Taxation By-law	Nov 30/02	7:1.170	By-law, Amendment By-law No. 1-2004 (9:1.167)	
Property Taxation By-law,				
Amendment By-law No. 1-2004.....	Dec 8/04	9:1.167		
1998 Rates By-law	Dec 23/98	3:2.329		
1999 Rates By-law	Feb 8/00	4:2.222		
2000 Rates By-law	Feb 7/01	5:2.244		
Tax Rates By-law No. 1, 2004	Dec 8/04	9:1.165		
Tax Rates By-law No. 1, 2005	July 29/05	10:1.104		
Tax Rates By-law No. 01.2007	June 25/07	11:2.339		
Tax Rates By-law No. 01.2008	June 26/08	13:1.544		
Tax Rates By-law No. 01.2009	July 6/09	13:3.1962		
MATSQUI FIRST NATION				
Annual Expenditure Law, 2008	Oct 11/08	13:1.147		
Annual Expenditure Law, 2009	June 11/09	13:3.1796		
Annual Rates Law, 2008	Oct 11/08	13:1.152		
Annual Rates Law, 2009	June 11/09	13:3.1801		
Exemption By-law 1998.....	Aug 10/98	3:1.59		

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BRITISH COLUMBIA (continued)				
MATSQUI FIRST NATION (continued)				
Exemption By-law 1999.....	July 30/99	4:1.15		
Property Tax Expenditure By-law	Jan 15/03	7:2.498		
Property Tax Expenditure By-law	Nov 23/03	8:2.368		
Property Tax Expenditure By-law	Oct 3/05	10:1.106		
Property Tax Expenditure By-law	Jan 26/07	11:2.341		
Property Tax Expenditure By-law - 2007.....	Apr 14/08	12:2.683		
2002 Railway Right-of-Way Taxation Rates				
By-law No. 2002-04	Sept 1/02	7:1.224		
1998 Rates By-law	Aug 10/98	3:1.60		
1999 Rates By-law	July 30/99	4:1.16		
2000 Rates By-law No. 2000-02	Dec 20/00	5:2.246		
2002 Rates By-law No. 2002-02	Dec 18/02	7:2.496		
2003 Rates By-law No. 2003-02	Nov 23/03	8:2.366		
Rates By-law No. 2005-02.....	Oct 3/05	10:1.112		
Rates By-law No. 2006-02.....	Jan 26/07	11:2.347		
Rates By-law No. 2007-02.....	Apr 14/08	12:2.689		
MCLEOD LAKE INDIAN BAND				
Property Tax By-law	Feb 3/97	2:1.159		
METLAKATLA FIRST NATION				
Property Assessment and Taxation By-law	Sept 28/05	10:1.114		
2006 Rates By-law	Aug 4/06	11:1.107	Sch A by 2006 Rates By-law Amendment (11:2.349)	
2006 Rates By-law Amendment.....	Feb 16/07	11:2.349		

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BRITISH COLUMBIA (continued)				
METLAKATLA FIRST NATION (continued)				
2008 Tax Rates By-law	Nov 17/08		13:1.546	
MORICETOWN FIRST NATION				
Financial Administration By-law	Jan 14/03	7:2.505		
Property Assessment and Taxation By-law	Nov 27/02	7:1.225		
			repealed by Moricetown Indian Band Property Assessment Law, 2009 (13:4.2169) and Property Taxation Law, 2009 (13:4.2206)	
2003 Rates By-law	July 14/03		8:1.105	
2004 Rates By-law	Aug 18/04		9:1.169	
2005 Rates By-law	July 6/05		10:1.166	
Rates By-law 2006	Aug 4/06		11:1.109	
Rates By-law 2007	Sept 7/07		12:1.23	
MORICETOWN INDIAN BAND				
Annual Expenditure Law, 2008	June 13/08		12:2.365	
Annual Expenditure Law, 2009	Aug 7/09		13:4.2163	
Annual Rates Law, 2008	June 13/08		12:2.370	
Annual Rates Law, 2009	Aug 7/09		13:4.2166	
Property Assessment Law, 2009	Aug 7/09		13:4.2169	
Property Taxation Law, 2009	Aug 7/09		13:4.2206	
MUSQUEAM INDIAN BAND				
Assessment Amendment By-law	Jan 29/07		11:2.351	
Property Tax Expenditure By-law	June 10/98		3:1.65	
Property Tax Expenditure By-law	July 15/02		6:2.387	
Property Tax Expenditure By-law	June 17/03		8:1.110	

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MUSQUEAM INDIAN BAND (continued)			
Property Tax Expenditure By-law	July 6/04	9:1.173	
Property Tax Expenditure By-law	July 16/05	10:1.170	
Property Tax Expenditure By-law	Aug 29/06	11:1.113	
Property Tax Expenditure By-law	Sept 7/07	12:1.28	
Property Tax Expenditure By-law	Oct 19/09	13:4.2515	
1997 Annual Tax Rates By-law.....	May 30/97	2:1.216	
1998 Rates By-Law No. 1998-02	June 10/98	3:1.63	
1999 Rates By-Law No. 1999-01	May 31/99	3:2.331	
2000 Rates By-Law No. 2000-01	June 4/00	4:2.224	
2001 Rates By-Law No. 2001-01	Sept 20/01	6:1.60	
2002 Rates By-Law No. 2002-01	July 15/02	6:2.385	
2003 Rates By-Law No. 2003-01	June 17/03	8:1.108	
2004 Rates By-Law No. 2004-01	July 6/04	9:1.171	
2005 Rates By-Law No. 2005-01	July 16/05	10:1.168	
2006 Rates By-Law No. 2006-02	Aug 29/06	11:1.111	
2007 Rates By-Law No. 2007-01	Sept 7/07	12:1.26	
2009 Rates By-Law No. 2009-01	Oct 19/09	13:4.2522	
Taxation Amendment By-Law	Jan 29/07	11:2.356	
Taxation Supplemental By-Law 2009	June 2/09	13:3.1964	
NADLEH WHUT'EN INDIAN BAND			
Financial Administration By-Law	June 28/99	3:2.337	
Property Assessment and Taxation			
Amending By-Law.....	Sept 3/99	4:1.19	

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BRITISH COLUMBIA (continued)				
NADLEH WHUT'EN INDIAN BAND (continued)				
Property Assessment and Taxation By-law	Apr 7/99	3:2.348	ss.12, 19, 24(1), 46(1), 49 by Property Assessment and Taxation Amending By-law (4:1.19)	
1999 Rates By-law	Mar 23/99	3:2.335	Sch A by 1999 Rates By-law Amending By-law (3:2.333)	
Rates By-law 2006	June 16/06	10:2.666		
Rates By-law 2007	Sept 7/07	12:1.35		
Rates By-law 2008	Sept 10/08	13:1.548		
Rates By-law 2009	Sept 14/09	13:4.2524		
1999 Rates By-law Amending By-law	July 20/99	3:2.333		
2000 Rates By-law Amending By-law	June 25/00	4:2.226		
2001 Rates By-law Amending By-law	Aug 2/01	6:1.62		
2002 Rates By-law Amending By-law	Aug 5/02	7:1.276		
2003 Rates By-law Amending By-law	May 29/03	8:1.118		
2004 Rates By-law Amending By-law	June 17/04	8:2.374		
2005 Rates By-law Amending By-law	July 22/05	10:1.178		
NAK'AZDJI INDIAN BAND				
Property Assessment and Taxation By-law	Sept 30/00	5:1.40		
NANAIMO INDIAN BAND see also SNUNEYUXW FIRST NATION				
Annual Tax Rates By-law No. 1, 1996	Jan 9/97	2:1.218		
Property Tax Expenditure By-law	Apr 7/97	2:1.220		
NESKONLITH INDIAN BAND				
Annual Expenditure Law, 2008	Nov 8/08	13:1.155		
Annual Expenditure Law, 2009	Sept 4/09	13:4.2240		

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BRITISH COLUMBIA (continued)				
NESKONLITH INDIAN BAND (continued)				
Annual Rates Law, 2008	Nov 8/08		13:1.160
Annual Rates Law, 2009 .....	.....	Sept 4/09		13:4.2244
2007 Railway Right-of-Way Tax				
Rates By-law.....	.....	Jan 16/08		12:2.691
1997 Rates By-law .....	.....	July 23/97		2:1.226
1998 Rates By-law .....	.....	Sept 21/98		3:1.73
1999 Rates By-law .....	.....	Dec 22/99		4:2.229
2001 Rates By-law .....	.....	Oct 31/01		6:1.65
2003 Rates By-law .....	.....	Sept 30/03		8:1.120
2004 Rates By-law .....	.....	Nov 2/04		9:1.179
2005 Rates By-law .....	.....	Dec 22/05		10:2.668
2006 Rates By-law .....	.....	Jan 24/07		11:2.361
2007 Rates By-law .....	.....	Jan 16/08		12:2.693
NICOMEN INDIAN BAND				
Property Tax Expenditure By-law .....	.....	July 22/05		10:1.182
Property Tax Expenditure				
Property Tax Expenditure By-law .....	.....	Aug 28/08		13:1.550
Property Tax Expenditure By-law .....	.....	July 6/09		13:3.1967
2004 Rates By-law .....	.....	July 6/04		8:2.376
2005 Rates By-law .....	.....	July 22/06		10:1.180
Rates By-law 2006 .....	.....	Dec 7/06		11:1.120
Rates By-law 2007 .....	.....	Aug 7/07		11:2.363
Rates By-law 2008	Aug 28/08		13:1.557
repealed by				
Property Tax Expenditure				
By-law (13:1.550)				

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NICOMEN INDIAN BAND (continued)				
Rates By-law 2009	July 6/09			13:3.1974
OHAMIL INDIAN BAND see SHXW'ÓWHÁMEL FIRST NATION				
OLD MASSETT VILLAGE COUNCIL				
Financial Management By-law	June 16/06			10:2.670
Osoyoos INDIAN BAND				
Annual Expenditure Law, 2008	June 13/08			12:2.373
Annual Expenditure Law, 2009	July 3/09			13:4.2247
Annual Rates Law, 2008	June 13/08			12:2.380
Annual Rates Law, 2009	July 3/09			13:4.2252
Property Assessment Law, 2009	Nov 1/09			13:4.2256
Property Taxation Law, 2009	Nov 1/09			13:4.2293
Assessment Amendment By-law 2005-1	Sept 28/05			10:1.189
Tax Rates By-law No. 001, 1997	July 29/97			2:1.227
Tax Rates By-law No. 001, 1998	July 2/98			3:1.74
Tax Rates By-law No. 001, 1999	July 30/99			4:1.21
Tax Rates By-law No. 001, 2000	July 27/00			5:2.249
Tax Rates By-law No. 001, 2001	June 12/01			5:2.251
Tax Rates By-law No. 001, 2002	July 15/02			6:2.393
Tax Rates By-law No. 001, 2003	July 14/03			8:1.122
Tax Rates By-law No. 001, 2004	June 11/04			8:2.378
Tax Rates By-law No. 001, 2005	Aug 16/05			10:1.197
Tax Rates By-law No. 001, 2006	July 10/06			10:2.692
Tax Rates By-law No. 001, 2007	June 25/07			11:2.365

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BRITISH COLUMBIA (continued)			
Osoyoos Indian Band (continued)			
Taxation Amendment By-law 2005-1	Sept 28/05	10:1.199	
Taxation Expenditure By-law.....	Aug 16/05	10:1.202	
PAVILION INDIAN BAND see also 'Ts'KW' AYLAWX FIRST NATION			
Rates By-law 1997-T05	July 14/97	2:1.229	
Rates By-law 1998-T05	June 9/98	2:2.583	
Rates By-law 1999-T05	May 31/99	3:2.399	
Rates By-law 2000-T05	July 8/00	4:2.230	
Rates By-law 2001-T05	Aug 6/01	6:1.67	
Rates By-law 2002-T05	Sept 15/02	7:1.278	
Rates By-law 2003-T05	June 9/03	8:1.124	
Rates By-law 2004-T05	May 5/04	8:2.380	
Taxation and Assessment Amending			
By-law No. 1997-1	July 14/97	2:1.230	
PENTICTON INDIAN BAND			
Expenditure By-law.....	Feb 1/08	12:2.695	
Expenditure By-law Annual Budget 2009	July 10/09	13:3.1976	
Property Assessment By-law 07-TX-01	Feb 1/08	12:2.701	
Property Taxation By-law 07-TX-02	Feb 1/08	12:2.745	Sch II by 2009 Tax Rates Schedule Amending By-law (13:3.1976)
2009 Tax Rates Schedule Amending By-law ...	July 10/09	13:3.1979	
POPKUM FIRST NATION			
Property Assessment By-law.....	Nov 16/05	10:1.209	
Property Taxation By-law	Nov 16/05	10:1.247	

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POPKUM FIRST NATION (continued)				
Tax Rates By-law 2006	Aug 10/06			11:1.122
Tax Rates By-law 2007	Sept 7/07			12:1.37
Tax Rates By-law 2008	Aug 12/08			13:1.559
SCOWLITZ FIRST NATION				
Property Taxation Amendment By-law No. 1-2005 ...	Feb 1/06			10:2.695
Tax Rates By-law 2005	Feb 1/06			10:2.696
Tax Rates By-law 2006	Sept 27/06			11:1.124
Tax Rates By-law 2007	Aug 7/07			11:2.369
Tax Rates By-law 2008	Aug 27/08			13:1.561
SEABIRD ISLAND INDIAN BAND				
Annual Expenditure Law, 2008	June 6/08			12:2.385
Annual Expenditure Law, 2009	Sept 16/09			13:4.2329
Annual Rates Law, 2008	June 6/08			12:2.390
Annual Rates Law, 2009	Sept 16/09			13:4.2334
Assessment By-Law	Sept 20/01			6:1.69
Rates By-Law 1997-1	May 30/97			2:1.232
Rates By-Law 1998-1	June 9/98			2:2.584
Rates By-Law 1999-1	May 31/99			3:2.400
Rates By-Law 2000-1	June 4/00			4:2.232
Rates By-Law 2001-1	June 15/01			5:2.253
Rates By-Law 2002-1	Sept 1/02			7:1.280
Rates By-Law 2003-1	Aug 29/03			8:1.126
Rates By-Law 2004-1	July 13/04			8:2.382

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SEABIRD ISLAND INDIAN BAND (continued)			
Rates By-Law 2005-1	July 29/05	10:1.278	
Rates By-Law 2006-1	July 10/06	10:2.698	
Tax Rates By-Law 2007-1	Sept 7/07	12:1.39	
Taxation By-Law	Sept 20/01	6:1.109	
SHUSWAP INDIAN BAND			
Annual Expenditure Law, 2008	May 30/08	12:2.393	
Annual Expenditure Law, 2009	May 30/09	13:3.1804	
Annual Rates Law, 2008	May 30/08	12:2.400	
Annual Rates Law, 2009	May 30/09	13:3.1811	
Property Assessment Law, 2008	Sept 18/08	13:1.163	
Property Taxation Law, 2008	Sept 18/08	13:1.200	
Expenditure By-Law No. 2005-01	May 31/05	9:2.403	
Expenditure By-Law Annual Budget 2006	May 31/06	10:2.702	
Expenditure By-Law Annual Budget 2007	July 9/07	11:2.373	
1997 Rates By-Law	May 30/97	2:1.233	
1998 Rates By-Law	June 9/98	2:2.585	
1999 Rates By-Law	May 31/99	3:2.402	
2000 Rates By-Law	June 25/00	4:2.233	
2001 Rates By-Law	June 14/01	5:2.255	
2002 Rates By-Law	May 29/02	6:2.395	
2003 Rates By-Law	April 9/03	7:2.516	
2004 Rates By-Law	Mar 31/04	8:2.384	
2005 Rates By-Law	May 31/05	9:2.401	

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BRITISH COLUMBIA (continued)				
SHUSWAP INDIAN BAND (continued)				
2006 Tax Rates Schedule Amending By-law ...	May 31/06	10:2.700		
2007 Tax Rates Schedule Amending By-law ...	July 9/07	11:2.371		
SHXWHÁ: VILLAGE (formerly SKWAY INDIAN BAND)				
Annual Expenditure Law, 2008	May 30/08	12:2.403		
Annual Expenditure Law, 2009	May 30/09	13:3.1814		
Annual Rates Law, 2008	May 30/08	12:2.410		
Annual Rates Law, 2009	May 30/09	13:3.1817		
Property Assessment and Taxation By-law	Nov 15/04	9:1.182	s.6, Sch II by Property Assessment and Taxation By-law, Amendment By-law No. 2004-02 (9:1.234)	
Property Assessment and Taxation By-law, Amendment By-law No. 2004-02	Nov 15/04	9:1.234	s.6 by Property Assessment and Taxation By-law, Amendment By-law No. 2006-03 (11:1.126)	
Property Assessment and Taxation By-law, Amendment By-law No. 2006-03	Dec 7/06	11:1.126		
Property Tax Expenditure By-law	Sept 28/05	10:1.280		
2005 Rates By-law	June 8/05	9:2.409		
2006 Rates By-law	June 16/06	10:2.704		
2007 Rates By-law	July 10/07	11:2.375		
SHXW'ÓWHAMEL FIRST NATION (OHAMIL INDIAN BAND)				
Annual Expenditure Law, 2008	Oct 11/08	13:1.235		

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SHXW'OWHÁMEL FIRST NATION (OHAMIL INDIAN BAND) (continued)			
Annual Expenditure Law, 2009	Sept 4/09	13:4.2337	
Annual Rates Law, 2008	Oct 11/08	13:1.240	
Annual Rates Law, 2009	Sept 4/09	13:4.2341	
Assessment By-law	Dec 11/03	8:2.386	
Rates By-law 2004-1	Dec 2/04	9:1.181	
Rates By-law 2007-01	Aug 7/07	11:2.377	
Taxation By-law	Dec 11/03	8:2.424	
SIMPCW FIRST NATION			
Property Assessment Law, 2009	Oct 22/09	13:4.2344	
Property Taxation Law, 2009	Oct 22/09	13:4.2380	
SISKA INDIAN BAND			
2005 Rates By-law	July 22/05	10:1.286	
Rates By-law 2006	Aug 29/06	11:1.128	
2008 Rates By-law	Mar 17/09	13:3.1982	
2009 Rates By-law	Oct 27/09	13:4.2526	
Taxation Amending By-law 2005-01	Mar 22/05	9:2.411	
SKAWAHLOOK FIRST NATION			
Annual Expenditure Law, 2009	July 17/09	13:4.2415	
Annual Rates Law, 2009	July 17/09	13:4.2418	
Tax Rates By-law 2005	Sept 28/05	10:1.288	
Tax Rates By-law 2006	June 16/06	10:2.706	
Tax Rates By-law 2007	Aug 7/07	11:2.378	
Tax Rates By-law 2008	Aug 28/08	13:1.563	

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SKAWAHLOOK FIRST NATION (continued)			
Taxation Expenditure By-law.....	Aug 28/08		13:1.565
SKEETCHESTN INDIAN BAND			
Annual Expenditure Law, 2008.....	June 6/08	12:2.413	
Annual Expenditure Law, 2009	May 30/09	13:3.1820	
Annual Rates Law, 2008	June 6/08	12:2.419	
Annual Rates Law, 2009	May 30/09	13:3.1827	
Property Assessment Law, 2008	Dec 17/08	13:1.243	
Property Taxation Law, 2008	Dec 17/08	13:1.280	
Annual Tax Rates By-law No. 5, 1997.....	May 30/97	2:1.234	
Annual Tax Rates By-law No. 6, 1998.....	June 9/98	2:2.588	
Annual Tax Rates By-law No. 6, 1999.....	Oct 31/99	4:1.23	
Annual Tax Rates By-law No. 6, 2001.....	Sept 20/01	6:1.141	
Annual Tax Rates By-law No. 7, 2002.....	Sept 1/02	7:1.282	
Annual Tax Rates By-law No. 8, 2003.....	Aug 29/03	8:1.128	
2004 Tax Rates By-law No. 9	June 21/04	8:2.456	
2005 Tax Rates By-law No. 10	July 6/05	10:1.290	
Tax Rates By-law 2006, No. 11	July 10/06	11:1.136	
Tax Rates By-law 2007, No. 12	Sept 7/07	12:1.47	
Financial Management By-law			
No. 1985-2 (Revised 1996).....	Aug 5/97	2:2.606	
Property Tax Expenditure By-law.....	July 6/05	10:1.292	
Property Tax Expenditure By-law	July 10/06	11:1.130	
Property Tax Expenditure By-law	Sept 7/07	12:1.41	

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BRITISH COLUMBIA (continued)				
SKIDEGATE INDIAN BAND				
Property Assessment and Taxation By-Law	Feb 1/02			
SKOWKALE FIRST NATION				
Annual Expenditure Law, 2008	Oct 11/08	13:1.315		
Annual Expenditure Law, 2009	Aug 7/09	13:4.2421		
Annual Rates Law, 2008	Oct 11/08	13:1.321		
Annual Rates Law, 2009	Aug 7/09	13:4.2424		
Exemption By-Law 1998	Aug 11/98	3:1.76		
Exemption By-Law 1999	July 20/99	3:2.404		
Exemption By-Law 2000	Sept 21/00	5:1.94		
Exemption By-Law 2001	Aug 25/01	6:1.161		
Exemption By-Law 2002	Oct 10/02	7:2.520		
Exemption By-Law 1-2003	Sept 15/03	8:1.152		
Exemption By-Law 1-2004	Aug 26/04	9:1.238		
Exemption By-Law 1-2005	July 29/05	10:1.301		
Exemption By-Law 1-2006	Sept 27/06	11:1.140		
Exemption By-Law 1-2007	Sept 7/07	12:1.51		
Property Tax Expenditure By-Law	Sept 21/00	5:1.95		
Property Taxation and Assessment By-Laws				
Amendment By-Law No. 2000-02	Sept 6/00	5:1.102		
Property Taxation and Assessment By-Laws				
Amendment By-Law No. 2000-03	Feb 24/01	5:2.257		
1998 Rates By-Law	Aug 11/98	3:1.77		
1999 Rates By-Law	July 20/99	3:2.405		

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BRITISH COLUMBIA (continued)				
SKOWKALE FIRST NATION (continued)				
2000 Rates By-law	Sept 21/00			5:1.92
2001 Rates By-law	Aug 25/01			6:1.159
2002 Rates By-law	Oct 10/02			7:2.518
2003 Rates By-law	Sept 15/03			8:1.150
2004 Rates By-law	Aug 26/04			9:1.236
2005 Rates By-law	July 29/05			10:1.299
2006 Rates By-law	Sept 27/06			11:1.138
2007 Rates By-law	Sept 7/07			12:1.49
SKUPPAH INDIAN BAND				
2002 Rates By-law	Oct 10/02			7:2.521
2003 Rates By-law	Aug 29/03			8:1.153
2004 Rates By-law	Aug 18/04			9:1.239
2005 Rates By-law	Aug 15/05			10:1.302
2006 Rates By-law	Dec 11/06			11:1.141
2007 Rates By-law	Oct 12/07			12:1.52
2008 Rates By-law	Oct 7/08			13:1.571
SKWAY INDIAN BAND see SHXWHÁY VILLAGE				
SLIAMMON FIRST NATION				
Annual Expenditure Law, 2008	June 6/08			12:2.422
Annual Expenditure Law, 2009	June 11/09			13:3.1830
Annual Rates Law, 2008	June 6/08			12:2.428
Annual Rates Law, 2009	June 11/09			13:3.1836
Property Assessment Law, 2009	May 21/09			13:3.1840

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BRITISH COLUMBIA (continued)			
SIAMMON FIRST NATION (continued)			
Property Taxation Law, 2009	May 21/09		13:3.1877
1997 Annual Tax Rates By-law	May 29/97	2:1.252	
1998 Annual Tax Rates By-law	June 18/98	2:2.624	
1999 Annual Tax Rate By-law	May 31/99	3:2.408	
2000 Annual Tax Rates By-law	June 25/00	4:2.235	
2001 Annual Tax Rates By-law	Aug 6/01	6:1.162	
2002 Annual Tax Rates By-law	July 15/02	6:2.449	
2003 Annual Tax Rates By-law	June 11/03	8:1.155	
2004 Annual Tax Rates By-law	June 18/04	8:2.458	
2005 Annual Tax Rates By-law	July 4/05	10:1.304	
2006 Annual Tax Rates By-law	Sept 19/06	11:2.380	
2007 Annual Tax Rates By-law	June 25/07	11:2.382	
Property Tax Expenditure By-law	June 20/97	2:1.254	
Property Tax Expenditure By-law	Aug 6/01	6:1.164	
Property Tax Expenditure By-law	July 15/02	6:2.451	
Property Tax Expenditure By-law	June 11/03	8:1.157	
Property Tax Expenditure By-law	June 21/04	8:2.460	
Property Tax Expenditure By-law	July 4/05	10:1.306	
Property Tax Expenditure By-law	Sept 19/06	11:2.384	
Property Tax Expenditure By-law	June 25/07	11:2.391	
SNUNEY'MUXW FIRST NATION see also NANAMOO INDIAN BAND	Sept 1/02	7:1.300	
2002 Taxation Rates By-law			

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BRITISH COLUMBIA (continued)				
SNUNYXMUXW FIRST NATION see also NANAIMO INDIAN BAND	(continued)			
2003 Taxation Rates By-law	Aug 26/03	8:1.164		
2004 Taxation Rates By-law	June 4/04	8:2.466		
2005 Taxation Rates By-law	July 6/05	10:1.312		
Taxation Rates By-law 2006	June 16/06	10:2.708		
Taxation Rates By-law 2007	Aug 7/07	11:2.398		
Taxation Rates By-law 2008	Dec 19/08	13:3.1984		
SODA CREEK INDIAN BAND				
Property Assessment and Taxation				
By-law No. 1998-TX01	Dec 23/97	2:2.626		
Property Tax Expenditure By-law	Sept 3/99	4:1.43		
1998 Rates By-law	June 10/98	2:2.682		
1999 Rates By-law	July 30/99	4:1.41		
2001 Rates By-law	June 14/01	5:2.258		
2002 Rates By-law	Nov 27/02	7:1.303		
2003 Rates By-law	June 1/03	8:1.166		
2004 Rates By-law	May 25/04	8:2.469		
2005 Rates By-law	May 31/05	9:2.412		
Rates By-law 2006	May 31/06	10:2.710		
Rates By-law 2007	June 4/07	11:2.401		
Rates By-law 2008	Nov 17/08	13:1.573		
Rates By-law 2009	July 6/09	13:3.1986		
SONGHEES FIRST NATION				
Annual Expenditure Law, 2008	May 28/08	12:2.432		

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BRITISH COLUMBIA (continued)				
SONGHEES FIRST NATION (continued)				
Annual Expenditure Law, 2009	May 30/09	13:3.1915		
Annual Rates Law, 2008	May 28/08	12:2.438		
Annual Rates Law, 2009	May 30/09	13:3.1921		
Property Assessment Law, 2008	May 16/08	12:2.442		
Property Taxation Law, 2008	May 16/08	12:2.481		
I.R. No. 1A Community Wellness Facility Project				
Capital Expenditure By-law No. 2007-03 ...	Oct 11/07	12:1.54		
I.R. No. 1A Drainage Improvement Project				
Capital Expenditure By-law No. 2006-03 ...	Feb 16/07	11:2.403		
Property Tax Expenditure By-law	Sept 21/00	5:1.103		
Property Tax Expenditure By-law	June 15/01	5:2.262		
Property Tax Expenditure By-law	June 3/02	7:1.307		
Property Tax Expenditure By-law	June 9/03	8:1.170		
Property Tax Expenditure By-law	May 10/04	8:2.473		
Property Tax Expenditure By-law	April 18/05	9:2.416		
Property Tax Expenditure By-law No. 2006-01	April 11/06	10:2.714		
Property Tax Expenditure By-law No. 2007-01	April 12/07	11:2.407		
2006 Property Taxation Rates By-law				
No. 2006-02	April 11/06	10:2.712		
2007 Property Taxation Rates By-law				
No. 2007-02	April 12/07	11:2.410		

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BRITISH COLUMBIA (continued)			
SONGHEES FIRST NATION (continued)			
1998 Rates By-law No. 1998-02	June 9/98	2:2.683	
1999 Rates By-law No. 1999-02	May 31/99	3:2.411	
2000 Rates By-law No. 2000-02	June 25/00	4:2.237	
2001 Rates By-law No. 2001-02	June 15/01	5:2.260	
2002 Rates By-law No. 2002-02	June 3/02	7:1.305	
2003 Rates By-law No. 2003-02	June 9/03	8:1.168	
2004 Rates By-law No. 2004-02	May 10/04	8:2.471	
2005 Rates By-law No. 2005-02	April 18/05	9:2.414	
SONGHEES INDIAN BAND			
1997 Annual Tax Rates By-law	June 2/97	2:1.261	
1996 Property Rates By-law	Jan 9/97	2:1.263	
SPIZZUM INDIAN BAND			
ANNUAL TAX RATES BY-LAW NO. 1, 1997	May 30/97	2:1.265	
Annual Tax Rates By-law No. 1, 1998	June 11/98	2:2.685	
Annual Tax Rates By-law No. 1, 1999	May 31/99	3:2.413	
Annual Tax Rates By-law No. 1, 2000	June 4/00	4:2.239	
Annual Tax Rates By-law No. 1, 2001	June 15/01	5:2.270	
Annual Tax Rates By-law No. 1, 2002	July 15/02	6:2.458	
Annual Tax Rates By-law No. 1, 2003	June 9/03	8:1.178	
Annual Tax Rates By-law No. 1, 2004	June 4/04	8:2.481	
Annual Tax Rates By-law No. 1, 2005	June 8/05	9:2.424	
Annual Tax Rates By-law No. 1, 2006	June 16/06	10:2.717	

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BRITISH COLUMBIA (continued)				
SQUAMISH INDIAN BAND (continued)				
Annual Tax Rates By-law No. 1, 2007	July 10/07	11:2.412		
Annual Tax Rates By-law No. 1, 2008	Aug 12/08	13:1.575		
Property Assessment By-law,				
Amendment By-law No. 1-1998	June 9/98	3:1.80		
Property Assessment By-law,				
Amendment By-law No. 1-1999	Feb 8/00	4:2.244		
Property Assessment By-law,				
Amendment By-law No. 1-2000	Dec 20/00	5:2.275		
Property Assessment By-law,				
Amendment By-law No. 1-2001	Feb 16/02	6:2.462		
Property Assessment By-law,				
Amendment By-law No. 1-2002	Feb 14/03	7:2.523		
Property Taxation By-law,				
Amendment By-law No. 1-1998	June 9/98	3:1.84		
SQUAMISH NATION				
Annual Expenditure Law, 2009	Aug 14/09	13:4.2427		
Annual Rates Law, 2009	Aug 14/09	13:4.2433		
SQUIALA FIRST NATION				
Annual Expenditure Law, 2008	Oct 11/08	13:1.325		
Annual Expenditure Law, 2009	May 30/09	13:3.1924		
Annual Rates Law, 2008	Oct 11/08	13:1.330		
Annual Rates Law, 2009	May 30/09	13:3.1929		
Property Assessment By-law	Nov 16/05	10:1.314		

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BRITISH COLUMBIA (continued)				
SQUIALA FIRST NATION (continued)				
Property Taxation By-law	Nov 16/05			10:1.351
Tax Rates By-law 2006	Oct 10/06			11:1.143
Tax Rates By-law 2007	July 10/07			11:2.417
ST. MARY'S INDIAN BAND				
Annual Expenditure Law, 2008	May 30/08			12:2.518
Annual Expenditure Law No. 102, 2009	June 11/09			13:3.1932
Annual Rates Law, 2008	May 30/08			12:2.523
Annual Rates Law No. 103, 2009	June 11/09			13:3.1935
Property Assessment Amendment Law, 2008-02	Dec 17/08			13:1.333
Property Assessment Law, 2008	Sept 18/08			13:1.334
Property Taxation Law, 2008	Sept 18/08			13:1.371
Expenditure By-law	Aug 16/05			10:1.382
Rates By-law 1997-T05	June 2/97			2:1.270
Rates By-law 1998-T05	June 18/98			2:2.690
Rates By-law 1999-T07	July 30/99			4:1.49
Rates By-law 2000-Yr08	June 25/00			4:2.247
Rates By-law 2001-Yr09	Aug 6/01			6:1.172
Rates By-law 2002-Yr10	Sept 1/02			7:1.315
Rates By-law 2003-Yr11	Aug 29/03			8:1.183
Rates By-law 2004-Yr12	Sept 28/04			9:1.241
Rates By-law 2005-Yr13	July 6/05			10:1.387
Rates By-law 2006-Yr14	Nov 16/06			11:1.145

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BRITISH COLUMBIA (continued)			
ST. MARY'S INDIAN BAND (continued)			
Rates By-law 2007-Yr15.....	Jan 16/08	12:2.799	
Taxation Amendment By-law No. 1, 2007.....	Jan 16/08	12:2.800	
STELLAT'EN FIRST NATION			
By-law No. 1998-1 - Respecting the Appropriation and Expenditure of Money's for Primary and Secondary Education	Nov 5/99	4:1.50	
SUMAS FIRST NATION			
Annual Expenditure Law, 2008.....	Nov 8/08	13:1.406	
Annual Expenditure Law, 2009.....	Aug 7/09	13:4.2437	
Annual Rates Law, 2008	Nov 8/08	13:1.411	
Annual Rates Law, 2009	Aug 7/09	13:4.2441	
<u>Tax Rates By-law 2005</u>	Sept 28/05	10:1.388	
Tax Rates By-law 2006	Sept 19/06	11:1.146	
Tax Rates By-law 2007	Sept 18/07	12:1.57	
T'IR'Q'ET FIRST NATION			
2003 Rates By-law	Sept 30/03	8:1.184	
2004 Rates By-law	Aug 18/04	9:1.242	
2005 Rates By-law	July 29/05	10:1.390	
Rates By-law 2006	Aug 29/06	11:1.148	
Rates By-law 2007	June 25/07	11:2.419	
Rates By-law 2008	Sept 10/08	13:1.580	
TL'AZT'EN NATION			
2000 Expenditure By-law.....	Dec 20/00	5:2.278	

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BRITISH COLUMBIA (continued)			
Tl'AZT'EN NATION (continued)			
2002 Expenditure By-law	July 15/02		7:1.316
2003 Expenditure By-law	June 9/03		8:1.186
2004 Expenditure By-law	Aug 26/04		9:1.243
2005 Expenditure By-law	July 22/05		10:1.391
2006 Expenditure By-law	Aug 1/06		11:1.149
2007 Expenditure By-law	Sept 7/07		12:1.59
2008 Expenditure By-law	Dec 19/08		13:3.1988
1998 Rates By-law	July 23/98		3:1.87
1999 Rates By-law	Nov 1/99		4:1.53
2000 Rates By-law	Oct 20/00		5:1.111
2002 Rates By-law	July 15/02		7:1.317
2003 Rates By-law	June 9/03		8:1.187
2004 Rates By-law	Aug 26/04		9:1.244
2005 Rates By-law	July 22/05		10:1.392
Rates By-law 2006	Aug 1/06		11:1.150
Rates By-law 2007	Sept 7/07		12:1.60
Rates By-law 2008	Dec 19/08		13:3.1989
Rates By-law 2009	Oct 27/09		13:4.2528
2009 Taxation Expenditure By-law	Oct 27/09		13:4.2530
TLA-O-QUI-AHT FIRST NATIONS			
Annual Expenditure Law, 2008	Sept 18/08		13:1.414
Annual Expenditure Law, 2009	Sept 16/09		13:4.2444
Annual Rates Law, 2008	Sept 18/08		13:1.420

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BRITISH COLUMBIA (continued)			
TLA-O-QUI-AHT FIRST NATIONS (continued)			
Annual Rates Law, 2009	Sept 16/09		13:4.2449
TOBACCO PLAINS INDIAN BAND			
Annual Budget Expenditure Law, 2008	May 30/08	12:2.526	
Annual Expenditure Law, 2009	June 5/09	13:3.1938	
Annual Rates Law, 2008	May 30/08	12:2.532	
Annual Rates Law, 2009	June 5/09	13:3.1942	
Property Assessment Law, 2008	July 10/08	12:2.535	
Property Taxation Law, 2008	July 10/08	12:2.573	
2002 Rates By-law	June 3/02	6:2.471	
2003 Rates By-law	June 11/03	8:1.189	
2004 Rates By-law	July 6/04	8:2.486	
2005 Rates By-law	Sept 28/05	10:1.394	
Rates By-law 2006	June 16/06	10:2.722	
Rates By-law 2007	June 25/07	11:2.420	
TSAWOUT FIRST NATION			
Annual Expenditure Law, 2008	May 30/08	12:2.609	
Annual Expenditure Law, 2009	June 26/09	13:4.2452	
Annual Rates Law, 2008	May 30/08	12:2.615	
Annual Rates Law, 2009	June 26/09	13:4.2457	
Property Assessment Law, 2008	Sept 18/08	13:1.423	
Property Taxation Law, 2008	Sept 18/08	13:1.461	
TSAWOUT INDIAN BAND			
Rates By-law 1997-T01	May 28/97	2:1.271	

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BRITISH COLUMBIA (continued)				
TSAWOUT INDIAN BAND (continued)				
Rates By-law 1998-TX01.....	June 9/98			2:2.691
Rates By-law 1999-TX01.....	May 31/99			3:2.418
Rates By-law 2000 TX-01.....	June 4/00			4:2.248
Rates By-law 2001 TX-02.....	June 13/01			5:2.279
Rates By-law 2002 TX-01.....	May 29/02			6:2.473
Rates By-law 2003 TX-01.....	June 1/03			7:2.526
Rates By-law 2004 TX-01.....	May 25/04			8:2.488
Rates By-law 2005 TX-01.....	May 31/05			9:2.429
Rates By-law 2006 TX-01.....	May 15/06			10:2.724
Rates By-law 2007 TX-01.....	June 4/07			11:2.422
TSAWWASSEN FIRST NATION				
Annual Expenditure Law, 2008.....	May 30/08			12:2.619
Annual Rates Law, 2008.....	June 1/08			12:2.625
<u>Assessment By-law Amendment</u>				
By-law 1999.....	Mar 9/00			4:2.250
By-law Authorizing Reduction of Taxes by an Amount Equal to Provincial Home Ownership Grants.....	June 2/97			2:1.274
By-law Authorizing Reduction of Taxes by an Amount Equal to Provincial Home Ownership Grants	June 1/98			2:2.693
1997 Rates By-law	June 2/97			2:1.275
1998 Rates By-law	June 18/98			2:2.694

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BRITISH COLUMBIA (continued)			
TSAWWASSEN FIRST NATION (continued)			
1999 Rates By-law	May 31/99	3:2.422	
2000 Rates By-law	June 4/00	4:2.295	
2001 Rates By-law	June 15/01	5:2.281	
2002 Rates By-law	June 3/02	6:2.474	
2003 Rates By-law	May 29/03	8:1.191	
2004 Rates By-law	May 30/04	8:2.490	
2005 Rates By-law	June 8/05	9:2.431	
2006 Rates By-law	June 16/06	10:2.725	
2007 Rates By-law	Nov 15/07	12:1.62	
Taxation By-law Amendment By-law 1997	Oct 20/97	2:2.696	
Taxation By-law Amendment By-law 1999	Mar 9/00	4:2.297	
Ts' kw' AYLAWX FIRST NATION see also PAVILION INDIAN BAND			
Rates By-law 2005-T01	July 22/05	10:1.396	
Rates By-law 2006-T01	July 10/06	10:2.727	
Rates By-law 2007-T01	Sept 21/07	12:1.64	
Rates By-law 2008-T01	Mar 17/09	13:3.1991	
TSLEIL-WAUTUTH NATION (BURRARD INDIAN BAND)			
Annual Expenditure Law, 2009	June 5/09	13:3.1945	
Annual Rates Law, 2009	June 5/09	13:3.1949	
Consolidated Property Assessment and			
Taxation By-law 1997	Sept 30/97	2:2.698	ss.16, 21(1), 30(2) by Consolidated
			Property Assessment and Taxation By-law
			1997 Amendment By-law 1999-1 (4:2.302)

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BRITISH COLUMBIA (continued)			
TSLEIL-WAUTUTH NATION (BURRARD INDIAN BAND) (continued)			
Consolidated Property Assessment and			s.46 by Consolidated Property Assessment
Taxation By-law 1997 (continued)			and Taxation By-law 1997 Amendment
			By-law 1999-2000 (4:2.304)
Consolidated Property Assessment and			
Taxation By-law 1997 Amendment			
By-law 1999-1	Feb 8/00		4:2.302
Consolidated Property Assessment and			
Taxation By-law 1997 Amendment			
By-law 1999-2000	Dec 7/99		4:2.304
Expenditure By-law No. EXP-2000-01	Dec 18/00		5:2.285
Expenditure By-law No. EXP 2006-01	June 16/06		10:2.729
Expenditure By-law No. EXP 2007-01	June 25/07		11:2.423
Expenditure By-law No. EXP 2008-01	Aug 12/08		13:1.581
1999 Rates By-law	June 28/99		3:2.424
2000 Rates By-law	June 25/00		4:2.300
2001 Rates By-law	June 15/01		5:2.283
2002 Rates By-law	Sept 1/02		7:1.319
2003 Rates By-law	June 11/03		8:1.193
2004 Rates By-law	June 11/04		8:2.492
2005 Rates By-law	July 6/05		10:1.398
Rates By-law 2006	June 16/06		10:2.734
Rates By-law 2007	June 25/07		11:2.428
Rates By-law 2008	Aug 12/08		13:1.586

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BRITISH COLUMBIA (continued)			
TZEACHEN FIRST NATION			
Annual Expenditure Law, 2008	June 6/08		12:2.629
Annual Expenditure Law, 2009	Aug 7/09		13:4.2461
Annual Rates Law, 2008	June 6/08		12:2.635
Annual Rates Law, 2009	Aug 7/09		13:4.2465
Exemption By-law 1998	Aug 11/98		3:1.89
Exemption By-law 1999	July 20/99		3:2.426
Exemption By-law 2001	June 15/01		5:2.292
Exemption By-law 2002	Sept 1/02		7:1.323
Property Tax Expenditure By-law	Sept 21/00		5:1.115
Property Taxation and Assessment By-laws			
Amendment By-law No. 2000-02	Sept 6/00		5:1.122
Property Taxation and Assessment By-laws			
Amendment By-law No. 2000-03	Dec 20/00		5:2.293
1998 Rates By-law	Aug 11/98		3:1.90
1999 Rates By-law	July 20/99		3:2.427
2000 Rates By-law	Sept 21/00		5:1.113
2001 Rates By-law	June 15/01		5:2.290
2002 Rates By-law	Sept 1/02		7:1.321
Rates By-law No. 2003	Aug 29/03		8:1.195
Rates By-law No. 2004	June 4/04		8:2.494
Rates By-law No. 2005	May 31/05		9:2.433
Rates By-law No. 2006	July 10/06		11:1.152
Rates By-law No. 2007	July 10/07		11:2.430

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BRITISH COLUMBIA (continued)				
UNION BAR FIRST NATION				
Property Assessment By-law	Jan 19/07		11:2.432	
Property Taxation By-law	Jan 19/07		11:2.468	
Tax Rates By-law 2007	Aug 7/07		11:2.499	
UPPER SIMLKAMEEN INDIAN BAND				
2002 Assessment By-law	Dec 19/02		7:2.528	
Expenditure By-law	Jan 15/03		7:2.576	
Property Assessment and Taxation By-Law	Feb 11/97		2:1.280	
Property Tax Amending By-Law No. 1 (1997) ..	Nov 7/97		2:2.752	
Property Taxation By-law	Dec 19/02		7:2.581	
1997 Rates By-law	Aug 15/97		2:1.278	
1998 Rates By-law	Oct 23/98		3:1.93	
1999 Rates By-Law	Dec 7/99		4:2.305	
2000 Rates By-Law	Jan 21/01		5:2.294	
2001 Rates By-Law	Sept 20/01		6:1.173	
2002 Rates By-Law	Nov 27/02		7:1.324	
2003 Rates By-Law	Sept 5/03		8:1.197	
2004 Rates By-Law	Nov 15/04		9:1.246	
Rates By-Law 2006	Dec 7/06		11:1.154	
2007 Rates By-Law	Jan 16/08		12:2.802	
2008 Rates By-Law	Dec 19/08		13:3.1993	
WEST MOBERLY FIRST NATIONS #545				
Financial Administration By-Law	Feb 16/02		6:2.476	
Property Assessment and Taxation By-Law	May 29/02		6:2.487	

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BRITISH COLUMBIA (continued)			
WESTBANK FIRST NATION			
Cougar Road Improvement			
By-law No. 99-TX-05	May 7/00	4:2.309	
Design and Mapping By-law No. 03-TX-01	May 18/03	8:1.203	
1997 Expenditure By-law Annual Budget	July 29/97	2:1.337	
1998 Expenditure By-law Annual Budget	May 28/98	3:1.95	
1999 Expenditure By-law Annual Budget	May 28/99	3:2.430	
2001 Expenditure By-law Annual Budget	June 15/01	5:2.296	
2002 Expenditure By-law Annual Budget	May 29/02	6:2.539	
2003 Expenditure By-law Annual Budget	May 25/03	8:1.199	
2004 Expenditure By-law Annual Budget	May 31/04	8:2.496	
2005 Expenditure By-law Annual Budget	May 31/05	9:2.435	
Expenditure By-law Annual Budget 2006	May 31/06	10:2.736	
Expenditure By-law Annual Budget 2007	June 4/07	11:2.501	
Expenditure By-law Annual Budget 2008	June 12/08	12:2.804	
Expenditure By-law Annual Budget 2009	June 15/09	13:3.1995	
Old Ferry Wharf Road Waterworks			
By-law No. 99-TX-04	Oct 17/99	4:2.312	
Property Assessment Amendment			
By-law 97-TX-05	Oct 31/97	2:2.754	
Property Taxation Amendment By-law 97-TX-04 ..	Dec 19/97	2:2.757	
Property Taxation Amendment By-law 99-TX-01 ..	June 23/99	3:2.434	

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BRITISH COLUMBIA (continued)				
WESTBANK FIRST NATION (continued)				
Property Taxation Amendment				
By-law No. 05-TX-02.....	July 13/05	10:1.400		
Property Taxation By-law No. 05-TX-03.....	Dec 22/05	10:2.739		
1997 Tax Rate Schedule Amending By-law	May 28/97	2:1.339		
1998 Tax Rate Schedule Amending By-law....	May 28/98	3:1.97		
1999 Tax Rate Schedule Amending By-law	May 28/99	3:2.432		
2000 Tax Rate Schedule Amending By-law....	June 1/00	4:2.307		
2001 Tax Rate Schedule Amending By-law....	May 30/01	5:2.298		
2002 Tax Rate Schedule Amending By-law....	May 29/02	6:2.541		
2003 Tax Rate Schedule Amending By-law....	May 25/03	8:1.201		
2004 Tax Rate Schedule Amending By-law....	May 31/04	8:2.498		
2005 Tax Rate Schedule Amending By-law....	May 31/05	9:2.438		
Tax Rate Schedule Amending By-law 2006	May 31/06	10:2.743		
Tax Rate Schedule Amending By-law 2007	June 4/07	11:2.505		
Tax Rate Schedule Amending By-law 2008	June 12/08	12:2.815		
Tax Rate Schedule Amending By-law 2009	June 15/09	13:3.2002		
Taxation Expenditure Amendment				
By-law 97-TX-03	July 29/97	2:1.341		
Tobacco Products Tax By-law, 1998 TX-01	Feb 1/98	2:1.344		
Tsinstikuptum I.R. #9 Capital Expenditure				repealed by Tsinstikuptum Indian Reserve
By-law No. 00-TX-02.....	May 7/00	4:2.315		No. 9 Capital Expenditure By-law
				No. 00-TX-06 (5:2.309)

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BRITISH COLUMBIA (continued)			
WESTBANK FIRST NATION (continued)			
Tsinstikempt Indian Reserve No. 9 Capital Expenditure By-law No. 00-TX-06	Dec 21/00	5:2.309	
[Tsinstikempt] I.R. #9 Pine Stadium Lighting Improvement Project Capital Expenditure By-law No. 04-TX-02	July 6/04	8:2.501	
[Tsinstikempt] I.R. #09 Pine Stadium Pavilion Recreation Project Capital Expenditure By-law No. 09-TX-01	Apr 27/09	13:3.1999	
[Tsinstikempt] I.R. #9 STQA? Kw LNWT Community Health Building Capital Expenditure By-law No. 05-TX-06	Dec 19/06	10:2.746	
[Tsinstikempt] I.R. #9 Water Distribution System Capital Expenditure By-law No. 02-TX-04	Nov 30/02	7:1.326	
[Tsinstikempt] I.R. No. 9 Water Reservoir Expansion Project Capital Expenditure By-law No. 06-TX-03	Nov 16/06	11:1.156	
[Tsinstikempt] I.R. No. 10 Campbell Road Interchange Drainage Project Capital Expenditure By-law No. 07-TX-04	Jan 16/08	12:2.809	
Tsinstikempt I.R. #10 Capital Expenditure By-law No. 00-TX-01	May 7/00	4:2.341	<i>repealed by</i> Tsinstikempt Indian Reserve No. 10 Capital Expenditure By-law No. 00-TX-05 (5:2.311)

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BRITISH COLUMBIA (continued)			
WESTBANK FIRST NATION (continued)			
Tsinstikleptum Indian Reserve No. 10 Capital Expenditure By-law No. 00-TX-05	Dec 21/00		5:2.311
[Tsinstikleptum] I.R. #10 Highway 97 Infrastructure and Road Access			
Improvement Project Capital Expenditure By-law No. 03-TX-05	May 10/04		8:2.504
Tsinstikleptum I.R. No. 10 Lakeridge Sewer Project Capital Expenditure Amendment By-law No. 05-TX-01	Dec 16/05		10:2.750
[Tsinstikleptum] I.R. #10 Lakeridge Sewer Project Capital Expenditure By-law No. 03-TX-04	Nov 18/03		8:2.509
Tsinstikleptum I.R. No. 10 Lindley Building Signage Project Capital Expenditure By-law No. 05-TX-07	Dec 16/05		10:2.754
[Tsinstikleptum] I.R. #10 Water Distribution System Capital Expenditure By-law No. 01-TX-02	May 5/01		5:2.305
[Tsinstikleptum] I.R. No. 10 Water Reservoir Expansion Project Capital Expenditure By-law No. 07-TX-03	Jan 16/08		12:2.812

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BRITISH COLUMBIA (continued)			
WESTBANK FIRST NATION (continued)			
[Tsinistkeptum] I.R. #10 Westside Road Lift			
Station Project Capital Expenditure			
By-law No. 04-TX-01	May 10/04	8:2.517	
WFN Business Licence Law No. 2005-17	Mar 31/05	9:2.441	
WHISPERING PINES/CLINTON INDIAN BAND			
Property Tax Expenditure By-law 1996	Feb 3/97	2:1.350	
1997 Rates By-law	May 30/97	2:1.346	
1998 Rates By-law	June 18/98	2:2.760	
1999 Rates By-law	July 20/99	3:2.435	
2001 Rates By-law	Dec 19/01	6:2.543	
2002 Rates By-law	Oct 10/02	7:1.331	
2003 Rates By-law	Nov 18/03	8:2.522	
2004 Rates By-law	Aug 18/04	9:1.248	
2005 Rates By-law	Sept 28/05	10:1.406	
2006 Rates By-law	July 10/06	10:2.757	
2007 Rates By-law	Aug 7/07	11:2.508	
2008 Rates By-law	Apr 8/09	13:3.2005	
2009 Rates By-law	Oct 27/09	13:4.2536	
WILLIAMS LAKE INDIAN BAND			
Property Assessment and Taxation By-law	Apr 19/04	8:2.524	
Property Taxation Expenditure By-law	July 19/06	11:1.160	
Rates By-law 2006	May 31/06	11:1.166	
Rates By-law 2007	Aug 7/07	11:2.510	

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BRITISH COLUMBIA (continued)				
WILLIAMS LAKE INDIAN BAND (continued)				
Rates By-Law 2008	Feb 6/09		13:3:2007	
2009 Rates By-Law	Oct 19/09		13:4:2538	
YALE FIRST NATION No. 589				
Financial Administration By-Law	Jan 24/03		7:2.635	
Property Assessment and Taxation By-Law	April 9/03		7:2.646	
YEKOOCHÉ FIRST NATION No. 728				
Financial Administration By-Law	Nov 27/02		7:2.697	
Property Assessment and Taxation By-Law	Feb 25/03		7:2.708	
MANITOBA				
CHEMAWAWIN CREE NATION				
Financial Administration By-Law	Oct 7/08		13:1:588	
MARCEL COLOMB FIRST NATION				
Band Custom Election Code	Mar 12/99		3:2.437	
OPASKWAYAK CREE NATION				
OCN Annual Tax Rate By-Law No. 1, 1998	May 25/98		2:2.762	
OCN Annual Tax Rate By-Law No. 1, 1999	May 17/99		3:2.457	
OCN Annual Tax Rate By-Law No. 1, 2000	July 11/00		4:2.384	
OCN Annual Tax Rate By-Law No. 1, 2001	May 19/01		5:2.313	
OCN Annual Tax Rate By-Law No. 1, 2002	May 29/02		6:2.545	
OCN Annual Tax Rate By-Law No. 1, 2003	May 13/03		7:2.759	
OCN Annual Tax Rate By-Law No. 1, 2004	May 3/04		8:2.575	
OCN Annual Tax Rate By-Law No. 1, 2005	May 16/05		9:2.457	
OCN Annual Tax Rate By-Law No. 1, 2006	May 15/06		10:2.759	

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MANITOBA (continued)			
OPASKWAYAK CREE NATION (continued)			
OCN Annual Tax Rate By-law No. 1, 2007	June 4/07	11:2.512	
OCN Annual Tax Rate By-law No. 1, 2008	June 6/08	12:2.818	
OCN Annual Tax Rate By-law No. 1, 2009	June 15/09	13:3.2009	
OCN Land Tax By-law Amendment 1998	June 9/98	3:1.99	
OCN Land Tax Expenditure By-law 1998	June 9/98	3:1.101	
NEW BRUNSWICK			
RED BANK FIRST NATION			
Property Assessment and Taxation By-law	May 5/01	5:2.315	
NEWFOUNDLAND AND LABRADOR			
MIAWPUKEK FIRST NATION			
Telephone Companies Taxation By-law	Feb 9/00	4:2.386	
MUSHUAU INNU FIRST NATION			
Taxation Expenditure By-law	Dec 7/06	11:1.168	
Telecommunications Companies			
Taxation By-law	Dec 7/06	11:1.174	
SHESHATSHIU INNU FIRST NATION			
Taxation Expenditure By-law	Aug 4/06	11:1.179	
Telecommunication Companies			
Taxation By-law	May 15/06	10:2.761	
NORTHWEST TERRITORIES			
HAY RIVER DENE BAND RESERVE No. 1			
Business Licensing By-law	Jan 13/00	4:2.390	

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NORTHWEST TERRORIES (continued)				
SALT RIVER FIRST NATION				
Settlement Revenue Account By-law.....	Dec 4/07		12:1.66	
NOVA SCOTIA				
ESKASONI BAND				
Property Assessment and Taxation By-law.....	June 9/98		3:1.108	
2001 Taxation Rates By-law.....	May 5/01		5:2.367	
MEMBERTOU BAND				
Code No. 1997-1 Being a Code Respecting the Regulation of Traffic.....	Feb 22/97		3:1.157	
MILLBROOK FIRST NATION				
Property Tax Expenditure By-law	May 26/05		9:2.462	
Property Tax Expenditure By-law	Sept 14/09		13:4.2540	
1998 Rates By-law	Dec 8/98		3:1.182	
2000 Rates By-law	Sept 21/00		5:1.123	
2001 Rates By-law	May 5/01		5:2.369	
2002 Rates By-law	May 26/02		7:1.333	
2003 Rates By-law	April 9/03		7:2.761	
2004 Rates By-law	May 10/04		8:2.577	
2005 Rates By-law	May 26/05		9:2.459	
2006 Rates By-law	May 18/06		10:2.766	
Rates By-law 2007	June 4/07		11:2.514	
Rates By-law 2008	Sept 4/08		13:1.610	
2009 Rates By-law	Sept 14/09		13:4.2546	

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NOVA SCOTIA (continued)				
PICTOU LANDING FIRST NATION				
Financial Administration By-law	July 4/00			4:2.407
ONTARIO				
CHIPPEWAS OF GEORGIA ISLAND FIRST NATION				
Land Management Code	Jan 1/00			5:2.371
CHIPPEWAS OF KETTLE & STONY POINT FIRST NATION				
Financial Management By-law	Nov 28/02			7:1.336
CHIPPEWAS OF MNUIKANING FIRST NATION				
Taxi and Limousine Licensing				
By-law No. 03-01	Apr 21/04			8:2.580
DOKIS FIRST NATION				
Financial Administration By-law	Mar 22/04			8:2.595
LAC LA CROIX FIRST NATION				
Telephone Companies Taxation By-law	Dec 19/02			7:2.764
MICHIPICOTEN FIRST NATION				
Financial Administration By-law	Nov 18/02			7:1.351
MISSISSAUGAS OF SCUGOG ISLAND FIRST NATION				
Land Management Code	Jan 1/00			5:2.390
NIPISSING FIRST NATION				
Telephone Companies Taxation By-law	Jan 7/99			3:2.459
Telephone Companies Taxation				
Expenditure By-law	Feb 25/01			5:2.410

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QUEBEC				
CONSEIL DES MONTAGNAIS DU LAC-SAINT-JEAN				
Règlement modifiant le Règlement administratif No. 22 concernant l'imposition de permis dans la réserve indienne de Mashueiatsh No. 5.....	le 24 août 04	9:1.250		
INNU TAKUAKAN UASHAT MAK MANI-UTENAM				
Règlement administratif sur les taux annuels de taxes foncières, numéro 2, 1998	le 4 août 98	3:1.184		
Règlement administratif sur les taux de taxes foncières, numéro 1, 1999	le 31 mai 99	3:2.463		
Règlement administratif sur les taux de taxes foncières, numéro 2, 1999	le 31 mai 99	3:2.468		
Règlement sur l'imposition des compagnies de télécommunication, de gaz ou d'énergie électrique.....	le 7 déc 06	11:2.517		
Règlement sur les taux annuels de taxes foncières, numéro 2, 2000	le 5 déc 00	5:1.126		
Règlement sur les taux annuels de taxes foncières, numéro 2, 2001	le 12 juin 01	5:2.417		
Règlement sur les taux annuels de taxes foncières, numéro 2, 2002	le 26 mai 02	6:2.547		
Règlement sur les taux annuels de taxes foncières, numéro 2, 2003	le 27 avril 03	7:2.768		

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QUEBEC (continued)			
INNU TAKUAKAN UASHAT MAK MANI-UTENAM (continued)			
Règlement sur les taux annuels de taxes foncières, numéro 2, 2004	le 22 mars 04	8:2.606	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2005	le 14 avril 05	9:2.468	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2006	le 19 juil 06	11:1.185	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2007	le 17 avril 07	11:2.523	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2008	le 12 mai 08	12:2.820	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2009	le 27 avril 09	13:3.2011	
NATION HURONNE-WENDAT			
Règlement 2004-02 concernant les coûts de certains services publics	le 24 août 04	9:1.253	art. 1 by Règlement 2006-01 modifiant le Règlement 2004-02 concernant les coûts de certains services publics (11:2.528)
			art. 3 by Règlement 2005-01 modifiant le Règlement 2004-02 concernant les coûts de certains services publics (11:2.526); Règlement 2006-01 modifiant le Règlement 2004-02 concernant les coûts de certains services publics (11:2.526); Règlement (11:2.528); Règlement

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QUEBEC (continued)			
NATION HURONNE-WENDAT (continued)			
Règlement 2004-02 concernant les coûts de certains services publics (continued)			
2006-02 modifiant le Règlement 2004-02 concernant les coûts de certains services publics (11:2.530)			
art. 4 by Règlement 2005-01 modifiant le Règlement 2004-02 concernant les coûts de certains services publics (11:2.526)			
arts. 8.1, 8.2 added by Règlement 2005-01 modifiant le Règlement 2004-02 concernant les coûts de certains services publics (11:2.526)			
art. 10 by Règlement 2005-01 modifiant le Règlement 2004-02 concernant les coûts de certains services publics (11:2.526)			
Règlement 2005-01 modifiant le Règlement 2004-02 concernant les coûts de certains services publics..... le 7 déc 06 11:2.526			
Règlement 2006-01 modifiant le Règlement 2004-02 concernant les coûts de certains services publics..... le 7 déc 06 11:2.528			
Règlement 2006-02 modifiant le Règlement 2004-02 concernant les coûts de certains services publics..... le 17 avril 07 11:2.530			

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QUEBEC (continued)				
NATION HURONNE-WENDAT	(continued)			
Règlement sur les permis d'exploitation et le				
Fonds de développement local.....	le 8 fév 08			12:2.823
SASKATCHEWAN				
CARRY THE KETTLE FIRST NATION				
Property Assessment and Taxation By-law	June 1/03			7:2.771
Property Tax Expenditure By-law	Feb 24/04			8:2.609
2003 Tax Rates By-law	July 14/03			8:1.206
2004 Tax Rates By-law	Aug 28/04			9:1.256
2005 Tax Rates By-law	July 11/05			10:1.408
2006 Tax Rates By-law	Aug 1/06			11:1.188
2008 Tax Rates By-law	Nov 17/08			13:1.613
2009 Tax Rates By-law	Sept 14/09			13:4.2548
COTE FIRST NATION				
Cote Revenue Account By-law	June 2/09			13:4.2549
FLYING DUST FIRST NATION				
Business Licensing By-law No. 1, 2003	May 3/04			8:2.616
KEESEEKOOSE FIRST NATION				
Trust Appropriations By-law	Dec 16/05			10:2.769
LITTLE PINE FIRST NATION				
Government Act	June 18/01			6:1.175
MUSKEG LAKE CREE NATION				
Annual Expenditure Law, 2008	July 1/08			12:2.638
Annual Expenditure Law, 2009	Sept 16/09			13:4.2468

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SASKATCHEWAN (continued)				
MUSKEG LAKE CREE NATION (continued)				
Annual Rates Law, 2008	June 27/08			12:2.642
Annual Rates Law, 2009	July 17/09			13:4.2472
MUSKDAY FIRST NATION				
Land Code	Jan 1/00			5:2.420
Muskowekwan First Nation				
Property Assessment and Taxation By-law	Nov 15/07			12:1.69
OCEAN MAN FIRST NATION				
Property Assessment and Taxation				
Amending By-law, 2001-02	Oct 1/01			6:1.189
Property Assessment and Taxation				
Amending By-law, 2001-03	Nov 20/01			6:1.191
Property Assessment and Taxation By-law	Jan 28/00			4:2.418
				ss.11(3), 12, 13(1), 19, 24, 26 by Property Assessment and Taxation Amending By-law, 2001-03 (6:1.191)
				s.32(4) by Property Assessment and Taxation Amending By-law, 2001-02 (6:1.189)
Property Assessment and Taxation By-law	Jan 28/00			4:2.418
				ss.33(2), 34(4), 35(1), 40(4), 41(3), 41(4), 41(6), 41(7), 46(1) by Property Assessment and Taxation Amending By-law, 2001-03 (6:1.191)
2000 Rates By-law	Dec 5/00			5:1.129
2001 Rates By-law	June 2/01			5:2.440

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SASKATCHEWAN (continued)			
OCEAN MAN FIRST NATION (continued)			
2002 Rates By-law	Nov 27/02	7:1.362	
2003 Rates By-law	Sept 30/03	8:1.207	
2004 Rates By-law	Dec 2/04	9:1.257	
2005 Rates By-law	Oct 31/05	10:1.409	
Rates By-law 2006	Dec 11/06	11:1.189	
Rates By-law 2007	Jan 16/08	12:2.834	
Rates By-law 2008	Oct 3/08	13:1.614	
Rates By-law 2009	Oct 27/09	13:4.2558	
Taxation Expenditure By-law	Oct 3/08	13:1.616	
Taxation Expenditure By-law	Oct 27/09	13:4.2560	
WHITE BEAR FIRST NATIONS			
Annual Expenditure Law, 2008	Oct 11/08	13:1.496	
Annual Expenditure Law, 2009	Oct 22/09	13:4.2475	
Annual Rates Law, 2008	Oct 11/08	13:1.502	
Annual Rates Law, 2009	Oct 22/09	13:4.2481	
Financial Administration By-law	May 29/03	8:1.212	
Property Assessment and Taxation			
By-law Amendment	Dec 3/98	3:1.187	
Property Tax Expenditure By-law	Sept 3/99	4:1.55	
Smoking By-law	Jan 1/05	9:2.471	
1998 Tax Rates By-law	Jan 8/99	3:2.471	
2002 Tax Rates By-law	Aug 4/02	7:1.364	
2003 Tax Rates By-law	July 14/03	8:1.209	

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SASKATCHEWAN (continued)			
WHITE BEAR FIRST NATIONS (continued)			
2004 Tax Rates By-law	Aug 18/04	9:1.259	
2005 Tax Rates By-law	July 22/05	10:1.411	
2006 Tax Rates By-law	Mar 19/07	11:2.532	
2007 Tax Rates By-law	Nov 15/07	12:1.120	
WHITECAP DAKOTA/SIOUX FIRST NATION			
Business Licensing By-law No. 2005-01	July 11/05	10:1.416	
Property Assessment and Taxation By-law	Nov 3/01	6:1.194	repealed by Property Assessment and Taxation By-law No. 2005-02 (10:1.431)
Property Assessment and Taxation By-law			
No. 2005-02	Sept 12/05	10:1.431	
Property Tax Expenditure			
By-law No. 2008-02	Nov 4/08	13:1.624	
2002 Rates By-law	Sept 6/02	7:1.367	
2003 Rates By-law	Sept 30/03	8:1.237	
2004 Rates By-law	Nov 10/04	9:1.262	
2005 Rates By-law	Sept 28/05	10:1.414	
2006 Rates By-law	Nov 16/06	11:1.191	
2007 Rates By-law	Nov 15/07	12:1.123	
2008 Rates By-law	Nov 17/08	13:1.622	
2009 Rates By-law	Oct 27/09	13:4.2566	

TABLE OF STANDARDS AND PROCEDURES

This table lists the standards and procedures established by the First Nations Tax Commission (FNTC) under the authority of the *First Nations Fiscal and Statistical Management Act* that have been published to date in the *First Nations Gazette*. The standards and procedures are published in both official languages. This table is prepared for convenience of reference only.

The date on which a standard or procedure came into force and effect is listed in a separate column.

From time to time, the FNTC may amend these standards by way of a FNTC resolution made at a duly convened meeting of the Commission. FNTC standards, including amended standards, are available on the FNTC website (www.fntc.ca).

The column titled 'Consolidation' indicates that the provisions of the basic document and all subsequent amendments have been combined in a single text.

The location of a standard or procedure in the *First Nations Gazette* is indicated by the volume number, the issue number, and the page number (e.g. 13:4:2091).

Title	Effective date	Consolidation	F.N. Gaz.
FIRST NATIONS TAX COMMISSION			
STANDARDS			
Standards Establishing Criteria for Approval of Borrowing Laws.....	Sept 17/08		12:3.905
Normes établissant les critères d'accord des lois sur l'emprunt	le 17 sept 08		12:3.960
Standards for First Nation Development Cost Charges Laws.....	June 10/09		13:3.1369
Normes relatives aux lois sur les taxes d'aménagement des premières nations.....	le 10 juin 09		13:3.1405
Standards for First Nation Expenditure Laws...	Oct 22/07	Oct 21/09	13:4.2091
Normes relatives aux lois sur les dépenses des premières nations.....	le 22 oct 07	le 21 oct 09	13:4.2103
Standards for First Nation Property Assessment Laws.....	Oct 22/07	Mar 25/09	13:3.1380
Normes relatives aux lois sur l'évaluation foncière des premières nations	le 22 oct 07	le 25 mar 09	13:3.1417
Standards for First Nation Property Taxation Laws.....	Oct 22/07	Mar 25/09	13:3.1392
Normes relatives aux lois sur l'imposition foncière des premières nations	le 22 oct 07	le 25 mar 09	13:3.1430
Standards for First Nation Tax Rates Laws.....	Oct 22/07	Oct 21/09	13:4.2097
Normes relatives aux lois sur les taux d'imposition foncière des premières nations..	le 22 oct 07	le 21 oct 09	13:4.2109

Title	Effective date	Consolidation	F.N. Gaz
FIRST NATIONS TAX COMMISSION			
STANDARDS (continued)			
Standards for the Form and Content of First Nation Borrowing Laws	Sept 17/08	Dec 16/08	12:3.948
Normes relatives à la forme et au contenu des lois sur l'emprunt des premières nations.. le 17 sept 08		le 16 déc 08	12:3.1005
Standards for the Submission of Information Required under Section 8 of the Act	July 9/08	Sept 17/08	12:3.955
Normes relatives à la présentation des renseignements exigés par l'article 8 de la Loi.....	le 9 juil 08	le 17 sept 08	12:3.1012
PROCEDURES			
Procedures Respecting the Approval of First Nation Local Revenue Laws.....	June 10/09		13:3.1444
Procédure d'agrément des textes législatifs sur les recettes locales des premières nations .. le 10 juin 09			13:3.1448