

**ST. MARY'S INDIAN BAND
PROPERTY TAXATION AMENDMENT LAW, 2013-01**

WHEREAS:

- A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the Council of the St. Mary's Indian Band enacted the *St. Mary's Indian Band Property Taxation Law, 2008*; and
- B. The Council of the St. Mary's Indian Band wishes to amend the *St. Mary's Indian Band Property Taxation Law, 2008* to provide for a revitalization tax exemption program to encourage economic revitalization on its reserve lands.

NOW THEREFORE the Council of St. Mary's Indian Band duly enacts as follows:

- 1. This Law may be cited as the *St. Mary's Indian Band Property Taxation Amendment Law, 2013-01*.
- 2. The following definitions are added to subsection 2(1) of the *St. Mary's Indian Band Property Taxation Law, 2008*, in alphabetical order:

“economic revitalization” means the objective of increasing economic activity on the reserve by meeting the criteria set out in section 8.1(3);

“environmental revitalization” means the objective of increased sustainability or environmental remediation on the reserve by meeting one (1) or more of the criteria set out in subsection 8.1(2);

“LEED” means the Leadership in Energy and Environmental Design green building rating system;

“LEED Accredited Professional” means an individual accredited by the Canada Green Building Council as a LEED Accredited Professional;

“LEED Certified” means an improvement certified in writing by a LEED Accredited Professional as complying with LEED Platinum, Gold, Silver or Certified standards for construction or an alteration of an improvement under the LEED Canada – NC 1.0 Rating System administered by the Canada Green Building Council.

- 3. The following new section is added after subsection 8(3) of the *St. Mary's Indian Band Property Taxation Law, 2008*:

Environmental and Economic Revitalization Program and Exemption

8.1 (1) A revitalization program is hereby established to encourage one (1) or both of the following objectives:

- (a) environmental revitalization; and
- (b) economic revitalization.

(2) A property tax exemption may be given under this section for environmental revitalization where

- (a) new improvements are constructed on the taxable property with a value of at least fifty thousand dollars (\$50,000) that are LEED Certified;
- (b) the primary use of the taxable property is recycling and directly related activities; or
- (c) new improvements are constructed on the taxable property with a value of at least one hundred thousand dollars (\$100,000) where the equivalent of at least twenty-five percent (25%) of the value of the new improvement will be expended on the remediation of existing environmental degradation on the taxable property.

(3) A property tax exemption may be given under this section for economic revitalization where, on the taxable property, existing improvements with a value of at least five hundred thousand dollars (\$500,000) are used for the provision of on-the-job training or employment for at least five (5) individuals of First Nations descent.

(4) A holder of taxable property may apply to Council for an exemption under this section by delivering to the tax administrator

- (a) an application in the form prescribed by Council from time to time; and
- (b) a detailed description of how the taxable property meets the exemption criteria set out in this section.

(5) On receipt of an application under subsection (4) that meets the exemption criteria set out in this section, Council may by resolution authorize an exemption for the taxable property, in accordance with subsections (6) and (7).

(6) A resolution under subsection (5) must specify:

- (a) how the holder's application meets the objectives of the revitalization program;
- (b) the duration of the exemption, which must be five (5) years or less;
- (c) the extent of the exemption in each year which must not exempt development cost charges, service taxes, or business taxes;
- (d) the taxation year in which the exemption will begin; and
- (e) any requirements or conditions of the exemption, including the specific requirements the holder must fulfill and maintain for the duration of the exemption to meet the criteria set out in this section.

(7) At least fourteen (14) days before Council considers a resolution under subsection (5), the tax administrator must post a notice describing the proposed resolution in a public place on the reserve, which notice must state the date, time and place where Council will consider the resolution and invite members, taxpayers and others affected by the proposed exemption to make representations to Council before it considers the resolution.

(8) The tax administrator must provide the assessor with a copy of each resolution granting a revitalization tax exemption as soon as practicable after the resolution is passed.

(9) Council may cancel an exemption under this section by resolution:

- (a) at the request of the holder; or
- (b) if the holder ceases to meet the criteria for the exemption under this section.

(10) Where an exemption is cancelled under paragraph (9)(a), the holder is liable for all taxes from the date of cancellation of the exemption, and penalties and interest as set out in Part XI are assessable and payable on all amounts that remain unpaid thirty (30) days after the date of mailing of a notice under subsection (12).

(11) Where an exemption is cancelled under paragraph (9)(b), the holder is liable for all taxes that would have been payable in respect of the property from the date that the holder ceased to meet the criteria for the exemption, and penalties and interest as set out in Part XI are assessable and payable from that date.

(12) On cancellation under subsection (9), the tax administrator must give written notice to the holder of

- (a) the cancellation and of the date on which it took effect or will take effect; and
- (b) any taxes due from the date of cancellation or from the date the holder ceased to meet the criteria for the exemption, as applicable.

4. 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 13th day of September 2013, at Cranbrook, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Jim Whitehead

Councillor Codie Andrew

Councillor Joe Pierre

Councillor Corrie Walkley

Councillor Richard Williams