

## INDIAN SELF GOVERNMENT ENABLING ACT

[RSBC 1996] CHAPTER 219

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### Definitions

- 1 In this Act:

"assessment authority" means the British Columbia Assessment Authority;

"band" means

- (a) a band as defined in the Indian Act (Canada), or
  - (b) a body that, under an Act of Canada, is established as a legal entity with the capacity of a natural person, has jurisdiction over Indian lands and
    - (i) is the successor to a band as defined in the Indian Act (Canada), or
    - (ii) has been prescribed by the Lieutenant Governor in Council to be a band for the purpose of the application of Part 1 or 2,
- but does not include an Indian district or a treaty first nation;

"in a municipality", in relation to an area of Indian land, means inside the boundaries of the municipality;

"Indian district" means a body recognized under section 17 as an Indian district for the purposes of Part 3;

"Indian land" means land over which a band or Indian district has jurisdiction under an Act of Canada;

"Indian land taxation law" means

- (a) a band council taxation bylaw made under section 83 of the Indian Act (Canada), or
- (b) a law made under an Act of Canada other than the Indian Act (Canada) by a band or Indian district, for the purpose of imposing taxes in respect of Indian lands over which that band or Indian district has jurisdiction;

"Provincial taxing authority" means

- (a) the Minister of Finance, on behalf of the government, under the Taxation (Rural Area) Act or the School Act,
- (b) a municipality or regional district,
- (c) an improvement district as defined in the Local Government Act,
- (d) a regional hospital district board,
- (e) a board of school trustees under the School Act,
- (f) a library board as defined in the Library Act,
- (g) a regional transit commission established under the British Columbia Transit Act,
- (g.1) the South Coast British Columbia Transportation Authority under the South Coast British Columbia Transportation Authority Act, and
- (h) any other local or Provincial public authority that
  - (i) is authorized under an enactment either to impose real property taxes itself or to receive revenue from real property taxes imposed or collected for it by the Surveyor of Taxes or by a municipality, and
  - (ii) has been prescribed to be a designated Provincial taxing authority for the purpose of this definition, and includes the Islands Trust under the Islands Trust Act;

"services" includes utilities, facilities and works.

## Part 1 — Concurrent Taxation

### Purpose

2 The purpose of this Part is to assist bands, municipalities and the government to participate in the implementation of systems of concurrent real property taxation under both Indian land taxation laws and Provincial law.

### Notice of intention

3 A band may deliver notice to the minister that the band

- (a) intends to enact an Indian land taxation law that applies in respect of an area of Indian land described in the notice, and

(b) wishes to participate with the government or a municipality in the implementation of concurrent real property taxation under both Indian land taxation laws and Provincial law.

Start of negotiations

4 On receipt of a notice under section 3, the minister must

(a) acknowledge receipt of the notice and ensure the start of the appropriate contract negotiations between the government and the band,

(b) if the Indian land is in a municipality, deliver a copy of the notice to the municipality and request it to start the appropriate contract negotiations with the band, and

(c) deliver a copy of the notice to the assessment authority.

Accommodating concurrent taxation in rural areas

5 (1) This section applies if

(a) a band enacts an Indian land taxation law, and

(b) the band and the government have a contract that requires the band to provide, for an area of Indian land not in a municipality and its residents and occupants, any services that are paid for in whole or in part out of tax revenues under the Indian land taxation law.

(2) In the circumstance referred to in subsection (1), the power of the Lieutenant Governor in Council

(a) to impose taxes under section 20 of the Taxation (Rural Area) Act includes the power, in relation to property in that area of Indian land taxable under the Indian land taxation law,

(i) to prescribe tax rates for one or more of the property classes that are less than the tax rates under section 20 of that Act for property of the same property classes not taxable under the Indian land taxation law, or

(ii) to prescribe nil tax rates for one or more of the property classes, and

(b) to impose school taxes under section 119 of the School Act includes the power, in relation to property in that area of Indian land taxable under the Indian land taxation law,

(i) to determine tax rates for one or more of the property classes that are less than the tax rates under section 119 of that Act for property of the same property classes not taxable under the Indian land taxation law, or

(ii) to determine nil tax rates for one or more of the property classes.

(3) For the purposes of this Part, the Minister of Finance on behalf of the government may contract with a band under a contract described in subsection (1).

Accommodating concurrent taxation in municipal areas

6 (1) This section applies if

(a) a band enacts an Indian land taxation law, and

(b) the band and a municipality have a contract that requires the band to provide, for an area of Indian land in the municipality and its residents and occupants, any services that are paid for in whole or in part out of tax revenues under the Indian land taxation law.

(2) In the circumstance referred to in subsection (1), subject to section 7,

(a) the power of the municipality, if it is a municipality under the Community Charter, to impose rates under section 197 (1) (a) [annual municipal property taxes] of that Act includes the power, in relation to property in that area of Indian land taxable under the Indian land taxation law,

(i) to impose rates or amounts for one or more property classes that are less than the rates under that section of the Act for property of the same property classes not taxable under the Indian land taxation law, or

(ii) to determine nil rates or nil amounts for one or more of the property classes,

(b) the power of the municipality, if it is the City of Vancouver, to raise sums by way of real property taxes under section 373 or 374.3 of the Vancouver Charter includes the power, in relation to property in that area of Indian land,

(i) to set rates of levy or impose amounts for one or more property classes that are less than the rates of levy under section 373 or the amounts under section 374.3 of that Act for property of the same property classes not taxable under the Indian land taxation law, or

(ii) to set nil rates of levy or nil amounts for one or more of the property classes, and

(c) the power of the Lieutenant Governor in Council to impose school taxes under section 119 of the School Act includes the power, in relation to property in that area of Indian land taxable under the Indian land taxation law,

(i) to determine tax rates for one or more of the property classes that are less than the tax rates under section 119 of that Act for property of the same property classes not taxable under the Indian land taxation law, or

(ii) to determine nil tax rates for one or more of the property classes.

(3) For the purposes of this Part, a municipality may contract with a band under a contract described in subsection (1).

#### Timing

7 (1) If

(a) a regulation is made by the Lieutenant Governor in Council or a bylaw is made by the City of Vancouver or another municipality under a power conferred by section 5 or 6, and

(b) the contract on which that regulation or bylaw depends is made before March 1 of a calendar year, the regulation or bylaw may be made to apply starting with that calendar year or with the next calendar year.

(2) If

(a) a regulation is made by the Lieutenant Governor in Council or a bylaw is made by the City of Vancouver or another municipality under a power conferred by section 5 or 6, and

(b) the contract on which that regulation or bylaw depends is made on or after March 1 of a calendar year, the regulation or bylaw may be made to apply starting with the next calendar year.

#### Part 2 — Independent Band Taxation

#### Purpose

8 The purpose of this Part is to assist bands in the implementation of systems of independent band taxation under Indian land taxation laws, without concurrent real property taxation under Provincial law.

#### Notice of intention

9 A band may deliver notice to the minister that states the following:

(a) that the band intends to enact an Indian land taxation law that applies in respect of an area of Indian land described in the notice;

(b) that the band wishes to implement a system of independent band taxation without concurrent real property taxation under Provincial law;

(c) whether the intended date of the enactment is

(i) before March 1 of the calendar year of the notice, or

(ii) on or after March 1 of the calendar year of the notice;

(d) if the intended date of the enactment is before March 1 of the calendar year of the notice, whether the first calendar year for which taxes will be imposed under the Indian land taxation law is

(i) the calendar year of the notice, or

(ii) the next calendar year;

(e) if the intended date of the enactment is on or after March 1 of the calendar year of the notice, confirming that the next calendar year will be the first for which taxes will be imposed under the Indian land taxation law;

(f) whether or not the band wishes to contract with one or more Provincial taxing authorities, that receive revenue from real property taxation on the Indian land and are specified in the notice, for the provision to the band of any services described in the notice.

#### Local services contracts to be negotiated

10 (1) On receipt of a notice in accordance with section 9, the minister must

(a) acknowledge receipt of the notice and issue a certificate stating

(i) that the minister has received a notice that conforms to section 9,

(ii) the name of the band from which the notice was received,

(iii) the date of the notice, and

(iv) the first calendar year for which, according to the notice, taxes will be imposed under the Indian land taxation law,

(b) deliver a copy of the notice and the certificate to each Provincial taxing authority that receives revenue from real property taxation on the Indian land, whether or not specified in the notice, and

(c) request any Provincial taxing authorities specified in the notice and any others the minister thinks ought to be involved to negotiate with the band for the purpose of contracting with the band, as permitted under section 37, for the appropriate services.

(2) On issuing a certificate under this section, the minister must publish the certificate in the Gazette.

## Accommodating independent band taxation

### 11 (1) If

(a) a band has enacted an Indian land taxation law that is in accordance with the notice delivered under section 9, and

(b) the minister has issued a certificate under section 10 in respect of that notice,

then, subject to section 13, all persons who have interests in real property in the area of Indian land to which the Indian land taxation law applies are exempt from all liability, on and after January 1 of the first calendar year for which taxes are imposed under the Indian land taxation law, for real property taxes pertaining to those interests, under every Provincial enactment that imposes or authorizes the imposition of such taxes.

(2) If a band enacts an Indian land taxation law at a time when one or more of the Provincial taxing authorities that were requested by the minister to negotiate with the band do not have contracts with the band for the appropriate services, then, on written application of the band, the Lieutenant Governor in Council by order may require any of the Provincial taxing authorities

(a) to continue or to resume negotiations with the band for the purpose of contracting with the band, as permitted under section 37, for the appropriate services, and

(b) despite the absence of a contract, to provide to the band, during the first calendar year for which taxes are imposed under the Indian land taxation law, any services specified in the order at the price to the band that the Lieutenant Governor in Council considers to be reasonable and that the Lieutenant Governor in Council may specify by order.

(3) Subject to continued payment by the band of the price specified under subsection (2), a Provincial taxing authority to which the order applies must provide to the band any services that are specified in the order, until either

(a) the Provincial taxing authority and the band have a contract specifying the appropriate services and requiring the Provincial taxing authority to provide them, or

(b) the end of the first calendar year for which taxes are imposed under the Indian land taxation law.

### Access to education not affected

12 (1) The existence or absence of a contract between a band and a school district for the provision of school services does not affect the entitlement or the obligation under the School Act of a person who is of school age and is a resident in the school district to enrol in an educational program provided by the board of school trustees of that school district.

(2) The existence or absence of a contract between a band and a francophone education authority as defined in the School Act for the provision of school services does not affect the entitlement or the obligation under the School Act of a person to enrol in a francophone educational program provided by the francophone education authority if

(a) the person is of school age,

(b) one or more of the person's parents have the right to have their children receive primary and secondary instruction in French in British Columbia, and

(c) the person is a resident in the francophone school district over which the francophone education authority has jurisdiction under the School Act.

### Continuing liability for previously incurred taxes

13 (1) An exemption under section 11 (1) does not extinguish the liability of any person for real property taxes that

(a) have been imposed or authorized under a Provincial enactment at any time before January 1 of the first calendar year for which taxes are imposed under the relevant Indian land taxation law, and

(b) are outstanding immediately before that date,

and interest, penalties and other charges authorized by the enactment under which the taxes were imposed or authorized continue to be authorized under that enactment.

(2) Payment of any outstanding taxes, interest, penalties and other charges described in this section continues to be enforceable, under the appropriate Provincial enactments, on and after January 1 of the first calendar year for which taxes are imposed under the relevant Indian land taxation law.

### Grants in place of Home Owner Grant Act benefits

14 (1) After an exemption under section 11 (1) becomes effective for Indian land over which a band has jurisdiction, the minister, out of money appropriated for the purpose of the grant, may pay to the band a grant in place of benefits that are payable under the Home Owner Grant Act.

(2) The minister may attach any of the following types of conditions to a grant paid under subsection (1):

(a) conditions with respect to the persons to whom the band must pass on the benefit of the grant;

(b) conditions with respect to the manner by which

(i) the persons who are entitled to the benefit will be determined, and

(ii) the amount of the benefits to them will be determined and calculated;

(c) conditions under which the amount of the grant, in any calendar year, depends on the correlation between

(i) the revenue derived from school taxes, pertaining to real property in the area over which the band has jurisdiction, that the government would have expected to receive in that calendar year if there had been no exemption under section 11 (1), and

(ii) the amount paid or to be paid by the band to the government for school services in that calendar year.

(3) The conditions may be different for different bands or for different classes of persons.

Part 3 — Indian District Enabling Provisions

Definitions and interpretation

15 (1) In this Part:

"advisory council" means an advisory council established under section 25;

"municipal benefit" includes a service, a grant of money, a right or eligibility to participate in a program and any other benefit available to a municipality under an enactment.

(2) Nothing in this Part is to be construed as a conferral, or as authorizing a conferral, of legislative powers on an Indian district or advisory council.

Purpose

16 The purpose of this Part is to facilitate the exercise and discharge by Indian districts of powers, duties and functions analogous to those of a municipality or other authority providing local services and

(a) to assist Indian districts to participate in the implementation of systems of concurrent real property taxation under both Indian land taxation laws and Provincial law, or

(b) to assist Indian districts in the implementation of systems of independent Indian district taxation under Indian land taxation laws, without concurrent real property taxation under Provincial law.

Recognition of Indian districts

17 If satisfied that it is in the public interest, the Lieutenant Governor in Council by proclamation may recognize as an Indian district for the purposes of this Part a body of Indians, other than a treaty first nation, that under an Act of Canada

(a) is established as a legal entity with the capacity of a natural person, and

(b) has jurisdiction over Indian land that is specified or otherwise described in or under that Act of Canada, including the jurisdiction to impose taxes in respect of that Indian land.

Notice of intention

18 (1) An Indian district may deliver notice to the minister that the Indian district intends to enact an Indian land taxation law that applies in respect of an area of Indian land described in the notice and, either,

(a) wishes to participate in the implementation of a system of concurrent real property taxation under both an Indian land taxation law and Provincial law, or

(b) wishes to implement a system of independent Indian district taxation under an Indian land taxation law without concurrent real property taxation under Provincial law.

(2) In a notice under this section that provides as set out in subsection (1) (b), an Indian district may indicate that it wishes to contract with one or more Provincial taxing authorities, that receive revenue from real property taxation on Indian land and are specified in the notice, for the provision to the Indian district of any services described in the notice.

Local services contracts to be negotiated

19 If a notice under section 18 by an Indian district provides as set out in section 18 (1) (b), then on receipt of it the minister must

(a) deliver a copy of the notice to each Provincial taxing authority that receives revenue from real property taxation on the Indian land, whether or not specified in the notice, and

(b) request any Provincial taxing authorities specified in the notice and any others the minister thinks ought to be involved to negotiate with the Indian district for the purpose of contracting with the Indian district, as permitted under section 37, for the appropriate services.

Accommodating concurrent taxation by Indian district and under Provincial law

20 Subject to sections 23 and 24, if a notice under section 18 by an Indian district provides as set out in section 18 (1) (a), then, concurrently with or after the enactment by the Indian district of an Indian land taxation law, the Lieutenant Governor in Council, if satisfied that it is in the public interest, may exempt by regulation all persons who have interests in real property in the area of Indian land to which the Indian land taxation law applies from all liability, after the effective date of the regulation, for real property taxes pertaining to those interests, under

(a) section 20 of the Taxation (Rural Area) Act, if the area is not in a municipality,

(b) section 197 (1) (a) [municipal property taxes] of the Community Charter, if the area is in a municipality other than the City of Vancouver, and

(c) sections 373 and 374.3 of the Vancouver Charter, if the area is in the City of Vancouver.

Accommodating independent Indian district taxation

21 (1) Subject to subsection (2) and to sections 23 and 24, if a notice under section 18 by an Indian district provides as set out in section 18 (1) (b), the Lieutenant Governor in Council, concurrently with or after the enactment by the Indian district of an Indian land taxation law, may exempt by regulation all persons who have interests in real property in the area of Indian land to which the Indian land taxation law applies from all liability, after the effective date of the regulation, for real property taxes pertaining to those interests, under every Provincial enactment that imposes or authorizes the imposition of such taxes.

(2) The Lieutenant Governor in Council must not exercise the powers conferred by subsection (1) unless satisfied that

(a) each of the Provincial taxing authorities that were requested by the minister to negotiate with the Indian district has a contract with the Indian district for the appropriate services, or

(b) it is in the public interest to exercise the powers even though after a period the Lieutenant Governor in Council considers to be suitable one or more of the Provincial taxing authorities that were requested by the minister to negotiate with the Indian district do not have contracts with the Indian district for the appropriate services.

(3) If the Lieutenant Governor in Council exercises the powers conferred by subsection (1) at a time when one or more of the Provincial taxing authorities that were requested by the minister to negotiate with the Indian district do not have contracts with the Indian district for the appropriate services, then, on the written application of the Indian district, the Lieutenant Governor in Council, if satisfied that it is in the public interest, by order may require any of the Provincial taxing authorities, despite the absence of a contract, to provide to the Indian district any services specified in the order at the price to the Indian district that the Lieutenant Governor in Council considers to be reasonable and that the Lieutenant Governor in Council may specify by order.

(4) Subject to continued payment by the Indian district of the price specified under subsection (3), a Provincial taxing authority to which the order applies must provide to the Indian district any services that are specified in the order, until either

(a) the Provincial taxing authority and the Indian district have a contract specifying the appropriate services and requiring the Provincial taxing authority to provide them, or

(b) the order is repealed.

Access to education not affected

22 (1) The existence or absence of a contract between an Indian district and a school district for the provision of school services does not affect the entitlement or the obligation under the School Act of a person who is of school age and is a resident in the school district to enrol in an educational program provided by the board of school trustees of that school district.

(2) The existence or absence of a contract between an Indian district and a francophone education authority as defined in the School Act for the provision of school services does not affect the entitlement or the obligation under the School Act of a person to enrol in a francophone educational program provided by the francophone education authority if

(a) the person is of school age,

(b) one or more of the person's parents have the right to have their children receive primary and secondary instruction in French in British Columbia, and

(c) the person is a resident in the francophone school district over which the francophone education authority has jurisdiction under the School Act.

Timing

23 A regulation under section 20 or 21 (1),

(a) if made before March 1 of a calendar year, may be made to apply starting with that calendar year or with the next calendar year, or

(b) if made on or after March 1 of a calendar year, may be made to apply starting with the next calendar year.

Continuing liability for previously incurred taxes

24 (1) A regulation under section 20 or 21 (1) does not extinguish the liability of any person for real property taxes that have been imposed or authorized under a Provincial enactment at any time before the effective date of the regulation and that are outstanding immediately before that date, and interest, penalties and other charges authorized by the enactment under which the taxes were imposed or authorized continue to be authorized under that enactment.

(2) Payment of any outstanding taxes, interest, penalties and other charges described in this section continues to be enforceable, under the appropriate Provincial enactments, on and after the effective date of the regulation under section 20 or 21 (1).

Advisory councils

25 After or in anticipation of a proclamation under section 17, the Lieutenant Governor in Council by regulation may establish an advisory council to represent all the residents of an area over which an Indian district has jurisdiction.

Laws and bylaws

26 If in the exercise of any powers of self government conferred under an Act of Canada an Indian district enacts laws or bylaws that a municipality has power to enact under a Provincial Act, then, for the purposes of this Part, those laws or bylaws are deemed to have been enacted under the authority of that Provincial Act.

Grants in place of Home Owner Grant Act benefits

27 (1) Out of money appropriated for that purpose, the minister may pay to an Indian district a grant in place of benefits that are payable under the Home Owner Grant Act.

(2) The minister may attach any of the following types of conditions to a grant paid under subsection (1):

(a) conditions with respect to the persons to whom the Indian district must pass on the benefit of the grant;

(b) conditions with respect to the manner by which

(i) the persons who are entitled to the benefit will be determined, and

(ii) the amount of the benefits to them will be determined and calculated;

(c) if a regulation has been made under section 21 (1), conditions under which the amount of the grant, in any calendar year, depends on the correlation between

(i) the revenue derived from school taxes, pertaining to real property in the area over which the Indian district has jurisdiction, that the government would have expected to receive in that calendar year if that regulation had not been made, and

(ii) the amount paid or to be paid by the Indian district to the government for school services in that calendar year.

(3) The conditions may be different for different Indian districts or for different classes of persons.

Other municipal benefits

28 (1) The Lieutenant Governor in Council may by regulation do one or more of the following:

(a) declare that an Indian district is entitled to or eligible for municipal benefits specified in the regulation;

(b) prescribe requirements to be met by an Indian district as a condition of entitlement to or eligibility for a municipal benefit;

(c) for the purpose of paragraph (b), make applicable any provision, specified in the regulation, of an enactment;

(d) vary or withdraw the entitlement or eligibility of an Indian district to or for a municipal benefit.

(2) A regulation under this section may provide differently for different Indian districts.

Power to make regulations

29 (1) For the purposes of this Part, the Lieutenant Governor in Council may make regulations referred to in section 41 of the Interpretation Act.

(2) Without limiting subsection (1), the Lieutenant Governor in Council may make regulations as follows:

(a) to facilitate the exercise and discharge by an Indian district of powers, duties and functions analogous to those of a municipality or other authority providing local services;

(b) to delegate or entrust to an Indian district administrative duties, functions and responsibilities that the Lieutenant Governor in Council considers desirable and consistent with the local administration of municipal services or other local services;

(c) for the purpose of assisting an Indian district to exercise and discharge a power, duty, function or responsibility, to make applicable in respect of the Indian district a provision of an enactment;

(d) to appoint or to provide for the appointment of the initial members of an advisory council and for election of their successors;

(e) to authorize and empower an advisory council to receive from an Indian district, and to expend, money required for the conduct of elections and for the conduct of the business of the advisory council;

(f) to confer on an advisory council any powers, duties and functions considered necessary or advisable to carry out its purpose as an advisory body to an Indian district.

(3) A regulation under this section may provide differently for different Indian districts.

(4) Nothing in this section limits the scope of section 20, 21 or 28, and nothing in those sections limits the scope of this section.

Approving officers

30 A person appointed as an approving officer by an Indian district, with respect to the area over which the Indian district has jurisdiction, may exercise the jurisdiction conferred on an approving officer by the Land Title Act, by a regulation under that Act or by any other enactment.

#### Part 4 — General

Tax administration contracts in rural areas

31 In anticipation of or after the enactment by a band or Indian district of an Indian land taxation law that

(a) applies to an area not in a municipality,

(b) adopts, as applicable to taxes imposed under the Indian land taxation law, provisions of the Taxation (Rural Area) Act respecting levy, collection and recovery of taxes, and the addition of interest on taxes that are in arrears or delinquent,

(c) imposes taxes on the basis of assessments provided by the assessment authority, and

(d) adopts, as applicable to assessments for the Indian land taxation law, the provisions of the Assessment Act, and of the regulations under that Act, respecting assessment appeals,

the Minister of Finance, on behalf of the government, may contract with the band or Indian district for the purpose of administering real property taxation in that area.

Contracting services of the Surveyor of Taxes

32 In contracting under section 31, the Minister of Finance may enter into a contract that includes provision for

(a) the Surveyor of Taxes, as agent for the band or Indian district, to provide services for the purpose of carrying out the adopted provisions referred to in section 31 (b) as they apply to the taxes imposed under the Indian land taxation law in respect of Indian land not in a municipality, and

(b) a commission, fee or charge to be paid to the government for the services of the Surveyor of Taxes.

Accounting for revenue collected for band or Indian district

33 (1) Despite the Financial Administration Act, band or Indian district revenue that is collected for a band or Indian district by the Surveyor of Taxes under a contract entered into under section 31 by the Minister of Finance must be paid into the consolidated revenue fund.

(2) The Minister of Finance may

(a) pay out of the consolidated revenue fund to the band or Indian district money that under the contract is payable to the band or Indian district, or

(b) if required or permitted to do so under the contract, advance out of the consolidated revenue fund money to the band or Indian district in anticipation of the collection of band or Indian district revenue under the contract.

Tax administration contracts in municipal areas

34 In anticipation of or after the enactment by a band or Indian district of an Indian land taxation law that

(a) applies to an area that is in a municipality,

(b) adopts, as applicable to taxes imposed under the Indian land taxation law, provisions of the Community Charter or the Local Government Act or both, or of the Vancouver Charter if the municipality is the City of Vancouver, respecting levy, collection and recovery of taxes, and the addition of interest on taxes that are in arrears or delinquent,

(c) imposes taxes on the basis of assessments provided by the assessment authority, and

(d) adopts, as applicable to assessments for the Indian land taxation law, the provisions of the Assessment Act, and of the regulations under that Act, respecting assessment appeals,

the municipality may contract with the band or Indian district for the purpose of administering real property taxation in that area.

Contracting the services of municipal officials

35 In contracting under section 34, the municipality may enter into a contract that includes provision for

(a) the municipality, as agent for the band or Indian district, to provide services through municipal officials for the purpose of carrying out the adopted provisions referred to in section 34 (b) as they apply to the taxes imposed under the Indian land taxation law in respect of Indian land in the municipality, and

(b) a commission, fee or charge to be paid to the municipality for the services.

Contracts with the assessment authority

36 In anticipation of or after the enactment of an Indian land taxation law, the assessment authority may contract with a band for the purpose of Part 1 or 2, or with an Indian district for the purpose of Part 3, to provide assessment services to the band or Indian district pertaining to the area of Indian land to which the Indian land taxation law applies.

Contracts for local services with Provincial taxing authorities

37 In anticipation of or after the enactment by a band or Indian district of an Indian land taxation law, a Provincial taxing authority may contract with a band for the purpose of Part 1 or 2, or an Indian district for the purpose of Part 3, to provide to the band or Indian district for the area to which the Indian land taxation law applies, and its residents or occupants, any services that the Provincial taxing authority is obligated or permitted to provide under its usual mandate.

Power to make regulations

38 The Lieutenant Governor in Council may make regulations referred to in section 41 of the Interpretation Act.

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