

**Mississaugas of Scugog Island First Nation  
Sewer Service Fee Law, 2020**

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**WHEREAS:**

- A. Pursuant to paragraph 5(1)(a.1) of the *First Nations Fiscal Management Act*, the Council of a First Nation may make laws respecting the charging of fees for the provision of services or the use of facilities on reserve lands, or for a regulatory process, permit, licence or other authorization, in relation to water, sewers, waste management, animal control, recreation and transportation, as well as any other similar services;
- B. The Mississaugas of Scugog Island First Nation enacted the *Mississaugas of Scugog Island First Nation Sewer Service Fee Law, 2017* on December 20, 2017 which Law came into force upon approval by the First Nation Tax Commission on February 13, 2018; and,
- C. The Mississaugas of Scugog Island First Nation desires to repeal and replace the *Mississaugas of Scugog Island First Nation Sewer Service Fee Law, 2017*;

NOW THEREFORE the Council of the Mississaugas of Scugog Island First Nation duly enacts as follows:

**PART I:  
CITATION**

**Citation**

- 1. This Law may be cited as the *Mississaugas of Scugog Island First Nation Sewer Service Fee Law, 2020*.

**PART II:  
DEFINITIONS AND REFERENCES**

**Definitions and References**

- 2. (1) In this Law:

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

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

“fee” means a fee charged under this Law, including the annual sewer fee, each monthly sewer fee installment, and any other fee charged under this Law;

“First Nation” means the Mississaugas of Scugog Island First Nation, being a band named in the schedule to the Act;

“First Nation Entity” means,

- a) a corporation in which the First Nation beneficially owns, directly or indirectly, shares;
  - i. having not less than fifty percent (50%) of the votes that could be cast at an annual meeting of the shareholders of the corporation; or,
  - ii. having not less than fifty percent (50%) of the fair market value of all the issued shares of the capital stock of the corporation; or
- b) a partnership in which the First Nation beneficially owns, directly or indirectly;
  - i. not less than fifty percent (50%) of all voting rights of the partnership; or,
  - ii. interests in the partnership having not less than fifty percent (50%) of the fair market value of all of the interests in the partnership;

“holder” in relation to an interest in reserve lands, means a person,

- a) in possession of the interest;
- b) entitled through a lease, licence or other legal means to the interest;
- c) in actual occupation of the interest; or,
- d) who is a trustee of the interest;

“interest” in relation to reserve lands, means any estate, right or interest of any nature in or to the lands, including any right to occupy, possess or use the lands, but does not include title to the lands that is held by Her Majesty;

“Notice of Discontinuance of Sewer Service” means a notice containing the information set out in Schedule III;

“reserve” means a reserve of the First Nation within the meaning of the Act;

“Service” means the sewer service provided by or on behalf of the First Nation to the reserve;

“tax administrator” means the person appointed to that position pursuant to subsection 4(1); and,

“year” means a calendar year.

(2) For greater certainty, an interest, in relation to reserve lands, includes improvements.

(3) 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 4(5)a)) or Schedule is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

### **PART III: ADMINISTRATION**

#### **Application of Law**

3. This Law applies to the entire reserve.

#### **Tax Administrator**

4. (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.  
  
(3) The tax administrator must oversee the day to day administration and the enforcement of this Law.  
  
(4) The tax administrator may, with the consent of Council, assign the performance of any duties of the tax administrator under this Law to any officer, employee, contractor or agent of the First Nation.  
  
(5) The tax administrator must keep the following records in respect of the administration of this Law:
  - a) the amount of all fees charged;
  - b) the amount of all fees collected;
  - c) the amount of all refunds of fees;
  - d) any complaints received and the resolution of the complaint, if any; and,
  - e) any enforcement proceedings taken.  
(6) No later than March 1 in each year, the tax administrator must report to Council on the administration of this Law during the previous fiscal year, which report must include the items referenced in subsection (5).  
  
(7) The tax administrator must make available to any person, either on the First Nation's website or at the First Nation's administrative offices, a report respecting how the fees established under this Law were determined, that includes the projected cost of the Service, how the costs of the Service was determined, and the proportion of the total cost of the Service that is to be funded by the fees.

### **Request for Information**

5. (1) The tax administrator may send a Request for Information in the form set out in Schedule IV to a person who may have information related to the administration of the Law, including a current or former holder of an interest in reserve lands.  
  
(2) A person who receives a Request under subsection (1) must, within the time set out in the Request, provide to the tax administrator all the information required that is within the person's knowledge and produce all the documents required that are within the person's possession or control.

### **Inspections and Information**

6. (1) The tax administrator, upon producing proper identification, must at all reasonable times and upon reasonable request be given free access to an interest in reserve lands to which the Service is provided, for any purposes related to the administration of this Law.  
  
(2) Every adult person present on the lands when the tax administrator visits the lands in the performance of his or her duties must upon request give to the tax administrator all the information in his or her knowledge that will assist the tax administrator in the administration of this Law and to obtain the information that the tax administrator requires with respect to the administration of this Law.  
  
(3) The tax administrator is not bound by any information delivered under section 5 or this section, nor does it excuse the tax administrator from making due inquiry to ascertain the correctness of this information and, despite any such information, the tax administrator may make any determination required by the tax administrator under this Law which the tax administrator believes to be just and correct.

## **PART IV: IMPOSITION OF FEES**

### **Annual Sewer Fee**

7. (1) Unless exempted under this Law, the holder of an interest in reserve lands that benefits from the Service must pay the annual sewer fee calculated in accordance with this section.  
  
(2) The tax administrator must determine for the purpose of calculating the annual sewer fee for each interest in reserve lands receiving the Service the volume of water inflow to each interest.  
  
(3) The tax administrator must calculate and charge the holder of each interest in reserve lands that benefits from the Service the annual sewer fee for the interest in accordance with this Law and Schedule I.

(4) If a holder of an interest in reserve lands is first connected to the Service after January 1, the annual sewer fee must be prorated from the day that the Service begins.

### **Connection, Disconnection, Reconnection and Other Fees**

8. (1) A holder of an interest in reserve lands applying to connect, disconnect or reconnect to the Service must pay the applicable fees set out in Schedule I.
- (2) A holder of an interest in reserve lands must pay the call-out fee set out in Schedule I each time an agent or employee of the First Nation is requested by the holder to attend an interest for matters related to the Service.
- (3) The tax administrator may require a holder of an interest in reserve lands to pay the applicable fees in full at the time of making an application for connection, disconnection or reconnection to the Service.

### **Joint and Several Liability**

9. All holders who have an interest in the same interest in reserve lands are jointly and severally liable to the First Nation for all fees, costs, penalties, and interest due in respect to the Service under this Law.

### **Amendment to Fees**

10. (1) The fees charged under this Law may be changed at any time by amendment to this Law made in accordance with the requirements of the Act, and the tax administrator must adjust the amounts payable under this Law in accordance with such amendment.
- (2) A fee charged under this Law will not be adjusted where the Service is temporarily unavailable for maintenance, emergencies or at the request of the holder of an interest in reserve lands.

## **PART V: INVOICING AND PAYMENT**

### **Annual Sewer Fee Invoicing for 2020**

11. As soon as reasonably possible after this Law comes into force, the tax administrator must mail an invoice to the holder of each interest in reserve lands receiving the Service, setting out,
  - a) the estimated annual sewer fee to be charged for the period beginning on July 1, 2020 to December 31, 2020 under section 7 for that interest;
  - b) the amount of each monthly sewer fee installment for the Service, being the estimate determined under paragraph (a) divided into six (6) equal payments;

- c) the due date for each monthly sewer installment, which must be the first day of each month, unless otherwise specified in the invoice; and,
- d) notification that, at the end of the year, the tax administrator will determine the final annual sewer fee using the actual water inflow to that interest for the year, and will mail a final statement and invoice to the holder of the interest setting out any balance owing to the First Nation or refund owing to the holder, as applicable.

### **Annual Sewer Fee Invoicing for 2021 and Subsequent Years**

12. Before January 31, 2021 and in each subsequent year, the tax administrator must mail an invoice to the holder of each interest in reserve lands receiving the Service, setting out,
- a) the estimated annual sewer fee to be charged under section 7 for that interest;
  - b) the amount of each monthly sewer fee installment for the Service, being the total estimated annual sewer fee divided into eleven (11) equal payments;
  - c) the due date for each monthly sewer installment, which must be the first day of each month, beginning on February 1, unless otherwise specified in the invoice; and,
  - d) notification that, at the end of the year, the tax administrator will determine the final annual sewer fee using the actual water inflow to that interest for the year, and will mail a final statement and invoice to the holder of the interest setting out any balance owing to the First Nation or refund owing to the holder, as applicable.

### **Annual Sewer Fee Invoices**

13. (1) The tax administrator must, before January 31 of each year, calculate the final annual sewer fee for each interest in reserve lands for the previous year under Schedule I, using the actual water inflow to each interest receiving the Service, and mail a final statement and invoice to each holder setting out any balance owing to the First Nation or refund owing to the holder, as applicable.
- (2) Where the final statement and invoice mailed under paragraph subsection (1) indicates a balance owing by the holder of an interest in reserve lands, the balance owing is due and payable within thirty (30) days of the date of the invoice or such later date specified in the invoice.
- (3) Where a refund is owing to the holder of an interest in reserve lands under subsection (1), the First Nation may in its own discretion apply the refund, including interest payable on the refund, to the annual sewer fee owing in the subsequent year, or to any fees owing to the First Nation under this Law.
- (4) Where a holder of an interest in reserve lands fails to pay a monthly sewer fee installment by the due date for that payment, the tax administrator must, as soon as

practicable, send a notice to the holder advising of the default, setting out the amount due, and advising the holder of applicable penalties and interest owing on the unpaid amount.

### **Invoicing of Other Fees**

14. (1) Where the tax administrator does not require payment of applicable fees at the time of application under section 8, the tax administrator must mail an invoice for the fees to the holder of the interest in reserve lands.
- (2) Invoices mailed under subsection (1) are due and payable within thirty (30) days of the date of the invoice or such later date specified in the invoice.

### **Invoicing Generally**

15. (1) Invoices must be mailed to the address of the interest in reserve lands receiving the Service, or to such other address provided to the First Nation by the holder of the interest in writing from time to time.
- (2) The mailing of an invoice to a holder constitutes a statement of and demand for payment of the fees on or before the date indicated in the invoice.
- (3) Where, for any reason, a holder was not invoiced in accordance with this Law, or where a refund or adjustment to fees is required under this Law, the tax administrator must mail an invoice or an amended invoice, as the case may be, to the holder and the fees invoiced are due and payable within thirty (30) days of the date of the invoice or such later date specified in the invoice.
- (4) The tax administrator must,
  - a) create a record of each interest in reserve lands subject to fees under this Law; and,
  - b) indicate for each interest the amount of annual sewer fees charged in the current year, the amounts of other fees charged under this Law, the monthly sewer fee installments required, each fee payment received, and any penalties and interest applied to unpaid fees.

### **Payment**

16. (1) All fees must be paid by cheque, money order, cash or electronic funds transfer.
- (2) Fees paid by cheque, money order or cash must be paid at the office of the First Nation during normal business hours.
- (3) Payment of fees by cheque or money order must be made payable to the Mississaugas of Scugog Island First Nation.

(4) Fees paid by electronic funds transfer must be paid to the account designated by the First Nation.

## **Refunds**

17. (1) Where a person has,

- a) paid a fee in circumstances where a fee was not payable for the Service; or,
- b) made an overpayment of a fee.

the tax administrator, subject to subsection 13(3), must refund to that person the fee or any excess fee paid by that person, as applicable, including interest calculated in accordance with subsection (2).

(2) Where interest is payable on a refund of fees under this Law, the tax administrator must calculate the interest payable as follows:

- a) interest accrues from the date that the fee was originally paid to the First Nation;
- b) the interest rate during each successive three (3) month period beginning January 1, April 1, July 1 and October 1 in every year is two percent (2%) below the prime lending rate of the principal banker to the First Nation on the 15<sup>th</sup> day of the month immediately preceding that three (3) month period;
- c) interest will not be compounded; and,
- d) interest stops running on the earliest of the day payment of the money owed is mailed, delivered, or actually received by the person to whom it is paid or is applied to future payments under section 13(3).

## **PART VI: EXEMPTIONS**

### **Exempt Holders**

18. (1) Holders of an interest in reserve lands are exempt from the fee charged under section 7 where the holder is the First Nation, a member of the First Nation, or a First Nation Entity and the interest receiving the Service is occupied solely by the First Nation, members of the First Nation, a First Nation Entity, or a member of the First Nation and family of that member.

(2) The First Nation must pay from its general revenues into the local revenue account the fees that would have been payable if not exempted under subsection (1), and the First Nation must use those amounts for the provision of the Service as required under subsection 19(1).

(3) For clarity, the exemptions in subsection (1) do not apply to fees charged under section 8.

## **PART VII: REVENUES AND EXPENDITURES**

### **Revenues and Expenditures**

19. (1) All revenue collected by the First Nation from the fees charged under this Law, including interest and penalties on those fees and interest earned on fee revenues, must only be used for the provision of the Service.
- (2) The tax administrator must separately account for all fees collected under this Law.
- (3) An expenditure of revenue raised under this Law must be made under the authority of an expenditure law under paragraph 5(1)(b) of the Act or in accordance with section 13.1 of the Act.

## **PART VIII: PENALTIES, INTEREST AND ENFORCEMENT**

### **Penalties and Interest**

20. If all or part of a fee remains unpaid for thirty (30) days after it is due under this Law,
  - a) a penalty of ten percent (10%) of the unpaid portion will be added to the unpaid fee and the amount so added is, for all purposes, deemed to be part of the fee; and,
  - b) the unpaid portion of the fee accrues interest at fifteen percent (15%) per year until paid or recovered.

### **Collection and Enforcement**

21. (1) Fees charged under this Law, together with any applicable interest and penalties, are a debt due to the First Nation by the holder of the interest in reserve lands receiving the Service, recoverable in a court of competent jurisdiction and may also be recovered by any other method authorized under applicable laws.
- (2) The use of one method of collection and enforcement does not prevent seeking recovery by one or more other methods.
- (3) A copy of an invoice showing the fees payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the fees.

### **Discontinuance of Service**

22. (1) Subject to this section, the First Nation may discontinue the Service to an interest in reserve lands if any part of a fee remains unpaid more than sixty (60) days after:
- a) a fee charged under section 8 is due;
  - b) a monthly sewer fee installment of an annual sewer fee under section 11 or section 12 is due; or,
  - c) any other fee is due under this Law.
- (2) At least thirty (30) days before discontinuing the Service, the tax administrator must deliver to the holder of the interest in reserve lands, by personal delivery or registered mail, a Notice of Discontinuance of Sewer Service.
- (3) Personal delivery of the Notice of Discontinuance of Sewer Service is made.
- a) in the case of an individual, by leaving the notice 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 notice 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 notice 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 Notice of Discontinuance of Sewer Service 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) If all or any portion of the fee remains unpaid for more than thirty (30) days after the delivery of the Notice of Discontinuance of Sewer Service under subsection (2), the First Nation may disconnect the Service to the interest in reserve lands.

### **Reconnection to Service**

23. A person applying for reconnection to the Service after discontinuance of the Service under section 22 must pay,
- a) all outstanding fees, including penalties, interest and any costs incurred by the First Nation; and,
  - b) the reconnection fee set out in Schedule I,
- before the Service will be restored to the interest in reserve lands.

**PART IX:  
COMPLAINTS**

**Complaints to Tax Administrator**

24. (1) A holder of an interest in reserve lands may, within fourteen (14) days of receipt of an invoice under this Law, make a complaint respecting a fee charged on any of the following grounds,
- a) an alleged error or omission respecting the application or calculation of the fees; and,
  - b) that an exemption has been improperly allowed or disallowed.
- (2) A complaint must,
- a) be made in the form set out in Schedule II;
  - b) be delivered to the tax administrator; and,
  - c) include any reasons in support of the complaint.
- (3) Within fourteen (14) days after receipt of a complaint, the tax administrator must review the matter and attempt to resolve the complaint directly with the holder.
- (4) If the tax administrator determines that there is an error or omission in the application of a fee, or that an exemption has been improperly allowed or disallowed, the tax administrator must correct the invoice and provide the revised invoice to the holder.
- (5) If the tax administrator determines that there is not an error or omission, or that an exemption has been improperly allowed or disallowed, the tax administrator must advise the holder of this determination and the reasons for the determination.

**PART X:  
GENERAL PROVISIONS**

**Disclosure of Information**

25. (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 a tribunal having jurisdiction or court of law; or,

c) in accordance with subsection (2).

(2) The tax administrator may disclose to the agent of a holder of an interest confidential information relating to the holder's interest in reserve lands or fees owing in respect of the Service 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**

26. Notwithstanding section 25,

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

### **Validity**

27. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay a fee or any other amount under this Law be affected by,

- a) an error or omission in a determination made by the tax administrator;
- b) an error or omission in any invoice or notice given under this Law; or,
- c) a failure of the First Nation or the tax administrator to do something within the required time.

### **Limitation on Proceedings**

28. (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 fees paid under this Law, after the expiration of six (6) months from the date the cause of action first arose.

(2) If a person fails to start an action or proceeding within the time limit prescribed in this section, then the money paid to the First Nation must be deemed to have been voluntarily paid.

## **Notices**

29. (1) Where in this Law an invoice or other document is required to be given by mail, or where the method of delivery is not otherwise specified, it must be given,

- a) by ordinary mail to the recipient's ordinary mailing address or the address receiving the Service;
- b) by email to the recipient's email address if the recipient has provided an email address for the purpose of notices;
- c) where the recipient's address is unknown, by posting a copy of the document in a conspicuous place on the interest in reserve lands receiving the Service; or,
- d) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address.

(2) Except where otherwise provided in this Law, an invoice or other document,

- a) given by ordinary mail is deemed received on the fifth day after it is posted;
- b) given by email is deemed received on the date sent to the recipient;
- c) posted on the interest in reserve lands is deemed received on the second day after it is posted; and,
- d) given by personal delivery or courier is deemed received upon delivery.

## **Interpretation**

30. (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 this Law and must be construed as being inserted for convenience of reference only.

### **Repeal and Transition**

31. (1) *The Mississaugas of Scugog Island First Nation Sewer Service Fee Law, 2017* is repealed.

(2) All invoices issued under the *Mississaugas of Scugog Island First Nation Sewer Fee Law, 2017* shall continue to be due and payable, and payments made under those invoices for the period January 1, 2020 to June 30, 2020 in accordance with the *Mississaugas of Scugog Island First Nation Sewer Fee Law, 2017* shall be credited to each holder of an interest in reserve lands receiving the Service in the final 2020 annual sewer fee calculation in subsection 13(1) of the Law and outlined in paragraph 4 (Determination of Annual Sewer Fee for 2020) of Schedule I (Fees for Service).

### **PART XI: COMING INTO FORCE**

#### **Coming Into Force**

32. 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<sup>th</sup> day of May, 2020 at the Mississaugas of Scugog Island First Nation, in the Province of Ontario.

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



Chief Kelly LaRocca



Councillor Jamie Coons



Councillor Laura Colwell

**SCHEDULE I  
FEES FOR SERVICE**

**Calculation of Annual Sewer Fees**

1. The annual sewer fee for each interest in reserve lands is that interest's proportionate share of the total costs of the Service to be recovered through annual sewer fees for the year, as set out in paragraph 8 of this Schedule, calculated by determining the volume of water inflow to the interest as measured by the water flow meter installed on the interest's water inflow, in relation to the total volume of water inflow to all of the interests receiving the Service, as follows:

$$\text{Annual Sewer Fee} = (\text{total Service cost}) \times \frac{(\text{water inflow to interest})}{(\text{water inflow to all interests})}$$

**Determination of Annual Sewer Fees for 2020**

2. For 2020, the tax administrator shall, as soon as possible after this Law comes into force, estimate the anticipated water inflow to each interest in reserve lands receiving the Service, using the historical water inflow from the previous year, if available, and other relevant information as the tax administrator considers advisable in the tax administrator's absolute discretion and from those estimates calculate the estimated annual sewer fee for each interest for the period July 1, 2020 to December 31, 2020 using the total cost of the Service of \$510,494.00 set out in paragraph 8(a) of this Schedule.
3. The tax administrator shall apportion the estimated annual sewer fee for each interest in reserve lands determined under paragraph 2 into six (6) equal monthly sewer fee installments and shall mail to the holder of the interest an invoice for each monthly sewer fee installment in accordance with section 11 of this Law.
4. For 2020, the tax administrator shall calculate the final annual sewer fee for each interest in reserve lands under subsection 13(1) of this Law using the total Service cost to be recovered for the period January 1, 2020 to December 31, 2020 of \$1,020,988.00 set out in paragraph 8(a) of this Schedule, and shall credit the holder of an interest in reserve lands any payments made for invoices issued for the period January 1, 2020 to June 30, 2020 in accordance with the *Mississaugas of Scugog Island First Nation Sewer Fee Law, 2017* and invoices issued in accordance with paragraph 2 above for the period July 1, 2020 to December 31, 2020.

**Determination of Annual Sewer Fees in 2021 and Subsequent Years**

5. The tax administrator shall, in January of 2021 and each subsequent year, estimate the anticipated water inflow to each interest in reserve lands receiving the Service, using the historical water inflow from the previous year, if available, and other relevant information as the tax administrator considers advisable in the tax administrator's absolute discretion and from those estimates calculate the estimated annual sewer fee for each interest using the total cost of the Service set out in paragraph 8 for that year.
6. The tax administrator shall apportion the estimated annual sewer fee for each interest in reserve lands determined under paragraph 5 into eleven (11) equal monthly sewer fee installments and shall mail to the holder of the interest an invoice for each monthly sewer fee installment in accordance with section 12 of this Law.
7. For 2021 and subsequent years, the tax administrator shall calculate the annual sewer fee for each interest in reserve lands under section 13(1) of this Law using the Service cost for that year in paragraph 8 of this Schedule.

**Costs of the Service**

8. The total costs of the Service to be recovered through annual sewer fees each year are:
  - a) \$510,494.00 for July 1, 2020 to December 31, 2020 and \$1,020,988.00 for January 1, 2020 to December 31, 2020;
  - b) \$1,051,617.64 for 2021;
  - c) \$1,083,166.17 for 2022;
  - d) \$1,115,661.15 for 2023;
  - e) \$1,149,130.99 for 2024; and,
  - f) In each subsequent year, the annual sewer fees of the prior year plus 3%.

**Other Fees**

The holder must pay the following fees related to the Service:

Fee Type	Fee Amount
Connection	\$50.00
Disconnection Fee	\$50.00
Reconnection Fee	\$50.00
Call-Out Fee	\$50.00 per call-out

**SCHEDULE II**  
**COMPLAINT TO TAX ADMINISTRATOR RESPECTING SEWER SERVICE FEE**

To: Tax Administrator for the Mississaugas of Scugog Island First Nation  
(address)

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PURSUANT to the provisions of the *Mississaugas of Scugog Island First Nation Sewer Service Fee Law, 2020*, I hereby make a complaint respecting the water service fee as follows:

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This complaint is based on the following reasons:  
(describe the reasons in support of the complaint in as much detail as possible)

1. 

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2. 

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3. 

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Applicant's mailing address to which a reply to the complaint is to be sent:

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\_\_\_\_\_  
Name of Complainant (please print)

\_\_\_\_\_  
Signature of Complainant

Dated: \_\_\_\_\_, 20\_\_.

**SCHEDULE III  
NOTICE OF DISCONTINUANCE OF WATER SERVICE**

To: \_\_\_\_\_

Address: \_\_\_\_\_

Description of Interest in Reserve Lands:

TAKE NOTICE that fees, penalties, and interest in the amount of \_\_\_\_\_ dollars (\$\_\_\_\_\_) remain unpaid and are due and owing in respect of the provision of the water service to the above-referenced interest in reserve lands.

AND TAKE NOTICE that where you fail to pay all unpaid fees, penalties and interest within thirty (30) days of the issuance of this Notice, the First Nation may discontinue the water service provided to the interest, pursuant to the *Mississaugas of Scugog Island First Nation Sewer Service Fee Law, 2020*.

AND TAKE NOTICE THAT if the amount owing is not paid in full on or before \_\_\_\_\_, being thirty (30) days from the date of issuance of this notice, the water service will be discontinued to your interest. A disconnected water service will not be reinstated to the interest until all outstanding fees, penalties and interest are paid in full, as well as a reconnection fee.

\_\_\_\_\_  
Tax Administrator for the Mississaugas of Scugog Island First Nation

Dated: \_\_\_\_\_, 20\_\_.

**SCHEDULE IV  
REQUEST FOR INFORMATION BY TAX ADMINISTRATOR FOR THE  
MISSISSAUGAS OF SCUGOG ISLAND FIRST NATION**

To: \_\_\_\_\_

Address: \_\_\_\_\_

Description of Interest in Reserve Lands:

\_\_\_\_\_  
\_\_\_\_\_

Date of Request: \_\_\_\_\_

PURSUANT to section 5 of the *Mississaugas of Scugog Island First Nation Sewer Service Fee Law, 2020*, I request that you provide to me, in writing, no later than fourteen (14) days after the date hereof, the following information relating to the above-noted interest in reserve lands:

1. \_\_\_\_\_  
\_\_\_\_\_
2. \_\_\_\_\_  
\_\_\_\_\_
3. \_\_\_\_\_  
\_\_\_\_\_

If you fail to provide the requested information on or before the date specified above, a calculation of the fee for service connected to the interest may be made on the basis of the information available to the tax administrator.

\_\_\_\_\_  
Tax Administrator for the Mississaugas of Scugog Island First Nation

Dated: \_\_\_\_\_, 20\_\_.

