



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Wasauksing First Nation in the Province of Ontario.

***Wasauksing First Nation
Property Taxation Law, 2018***

Dated at Kamloops, British Columbia this 18th day of July, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission



**WASAUKSING FIRST NATION
PROPERTY TAXATION LAW, 2018
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WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal 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 Wasauksing First Nation deems it to be in the best interests of Wasauksing to make a law for such purposes; and

C. The Council of the Wasauksing 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 Management Act*,

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

**PART I
CITATION**

Citation

1. This Law may be cited as the *Wasauksing First Nation Property Taxation Law, 2018*.

**PART II
DEFINITIONS AND REFERENCES**

Definitions and References

2.(1) In this Law:

“Act” means the *First Nations Fiscal Management Act*;

“assessed value” has the meaning given to that term in the Assessment Law;

“Assessment Law” means the *Wasauksing First Nation Property Assessment Law, 2018*;

“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;

“chief executive director” means the person, appointed by the Council under the *Wasauksing First Nation Financial Administration Law*, who is responsible for the day-to-day management and administration of Wasauksing;

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

“debtor” means a person liable for unpaid taxes imposed under this Law;

“director of lands and resources” means the person, appointed by the Council, who is responsible for the day-to-day management and administration of Wasauksing’s Lands Department;

“expenditure law” means an expenditure law enacted under paragraph 5(1)(b) of 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” has the meaning given to that term in the Assessment Law;

“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*;
- “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 Ontario;
- “registry” means any land registry in which interests in land are registered;
- “reserve” means any land set apart for the use and benefit of Wasauksing within the meaning of the *Indian Act*;
- “resolution” means a motion passed and approved by a majority of the Council present at a duly convened meeting;
- “tax administrator” means a person appointed by the 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 and includes an amended Tax Notice;
- “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 Wasauksing, and all penalties, interest and costs added to taxes under such a law;
- “taxpayer” means a person liable for taxes in respect of taxable property; and
- “Wasauksing” means the Wasauksing First Nation, being a band named in the schedule to the Act.

(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 7(1)(a)), subparagraph (e.g. subparagraph 8(1)(f)(i)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph, subparagraph or Schedule

of this Law, except where otherwise stated.

(3) Unless otherwise specified, all references to named enactments in this Law are to enactments of the Government of Canada.

PART III ADMINISTRATION

Tax Administrator

3.(1) The Council shall, by resolution, appoint a tax administrator to administer this Law on the terms and conditions set out in the resolution.

(2) The tax administrator shall fulfill the responsibilities given to the tax administrator under this Law and the Assessment Law.

(3) The tax administrator may, with the consent of the chief executive director, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of Wasauksing.

(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 Wasauksing's local revenue account.

PART IV LIABILITY FOR TAXATION

Application of Law

4. This Law applies to all interests in land.

Tax Liability

5.(1) All interests in land are subject to taxation under this Law except as provided in Part V.

(2) Taxes levied under this Law are a debt owed to Wasauksing, recoverable by Wasauksing in any manner provided for in this Law or in a court of competent jurisdiction.

(3) Where an interest in land is exempt from taxation under paragraph 7(1)(a) or (b), that exemption does not affect the liability to taxation of other holders of interests in the same property.

(4) Taxes are due and payable under this Law notwithstanding any proceeding initiated or remedy sought by a taxpayer respecting their liability to taxation under this Law.

(5) Any person who shares the same interest in taxable property is jointly and severally liable to Wasauksing 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

6.(1) Where a person is taxed in excess of the proper amount in a taxation year, the tax administrator shall refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to a refund of taxes, the 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 Wasauksing 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 shall pay the person interest as follows:

(a) interest accrues from the date that the taxes were originally paid to Wasauksing;

- (b) the interest rate during each successive three (3) month period beginning on 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 Wasauksing on the 15th day of the month immediately preceding that three (3) month period;
- (c) interest shall 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

7.(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 Wasauksing;
- (b) subject to subsection (2), any interest in land held or occupied by Wasauksing;
- (c) any interest in land that is used as a cemetery or a burial site so long as the land is actually being used for the interment or the scattering of human remains or any ancillary purpose and, subject to paragraph (e), not including any portion of the land used for any other purpose;
- (d) any interest in land that is used for bereavement related activities and that is part of a cemetery, if the cemetery is owned by a religious organization;
- (e) any interest in land on which is located a crematorium and that is part of a cemetery, if the crematorium is held by a religious organization;
- (f) an interest in land that is held by a church or religious organization or leased to it by another church or religious organization and that is
 - (i) a place of worship and the land used in connection with it,
 - (ii) a churchyard,
 - (iii) a burying ground so long as the land is actually being used for the interment of the dead or any ancillary purpose, and not including any portion of the land used for any other purpose, or
 - (iv) fifty percent (50%) of the assessment of the principal residence and land used in connection with it of the member of the clergy who officiates at the place of worship referred to in subparagraph (f)(i), so long as the residence is located at the site of the place of worship;
- (g) any interest in land held, used and occupied solely by a university, college, community college or school that operates on a not-for-profit basis;
- (h) any interest in land held, used and occupied solely by a non-profit philanthropic, religious or educational seminary of learning or any interest in land leased and occupied by any of them if the interest in land would be exempt from taxation if it was occupied by the holder, provided that this exemption applies only to buildings and up to fifty (50) acres of land; and
- (i) any interest in land of every public library and other public institution, literary or scientific, and of every agricultural or horticultural society or association, to the extent of the actual occupation of the property for the purposes of the institution or society.

(2) The exemptions in paragraphs (1)(a) and (b) do not apply to interests in land that are held by Wasauksing or a member of Wasauksing, as the case may be, where the interest in land is actually occupied by someone other than Wasauksing or a member of Wasauksing.

**PART VI
GRANTS**

Annual Grants

8.(1) Where a building is exempted from taxation under this Law, the Council may provide to the holder a grant equivalent to the taxes payable on that area of land surrounding the building determined by the Council to be reasonably necessary in connection with it.

(2) The Council may provide for a grant to a holder:

(a) where the holder is a charitable, philanthropic or other not-for-profit corporation, and the Council considers that the property is used for a purpose that is directly related to the purposes of the corporation; and

(b) where the holder would be entitled to a property tax credit under the provisions of the *Taxation Act*, S.O. 2007, c. 11 if the holder's property was subject to taxation by a local government.

(3) Grants provided under subsection (1)

(a) may be given only to a holder of property that is taxable in the current taxation year;

(b) shall be in an amount equal to or less than the taxes payable on the property in the current taxation year, less any other grants; and

(c) shall be used only for the purposes of paying the taxes owing on the property in the current taxation year.

(4) The Council shall in each taxation year determine all grants that will be given under this Part and shall authorize those grants in an expenditure law.

**PART VII
LEVY OF TAX**

Tax Levy

9.(1) On or before May 14 in each taxation year, the Council shall 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 shall be levied by applying the rate of tax against each one hundred dollars (\$100) of assessed value of the interest in land.

(4) Subject to the provisions of this section, 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), the Council may establish, in its annual law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land.

(6) A minimum tax established under the authority of subsection (5) may be established in respect of one or more property classes.

Adjustments to Tax Levy

10.(1) Where an amendment to the assessment roll has been made under paragraph 17(2)(a) or (b) of the Assessment Law, the tax administrator shall, upon receiving notice of the amendment, refund or credit to the taxpayer the amount of any overpayment for the current taxation year and any part of the preceding taxation year in accordance with section 6.

(2) Where an amendment to the assessment roll has been made under paragraph 17(2)(c) of the Assessment Law, the tax administrator shall, upon receiving notice of the amendment

(a) refund or credit to the taxpayer the amount of any overpayment in accordance with section 6, or

(b) levy and collect from the taxpayer any additional taxes that have become payable as a result of the change,

for the current taxation year and any part of the preceding taxation year.

(3) Where the assessor has made an additional assessment under subsection 18(1) of the Assessment Law, the tax administrator shall, upon receiving notice of the assessment, levy and collect taxes that would have been payable if the interest in land had been entered on the tax roll as liable to tax for the current taxation year and for any part of either or both of the last two preceding taxation years.

(4) Where the assessor has made an additional assessment under paragraphs 19(1)(a) or (b) of the Assessment Law, the tax administrator shall, upon receiving notice of the assessment, enter the additional assessment on the tax roll and levy and collect the amount of taxes that would have been levied for the portion of the taxation year left remaining after the use commenced or change occurred.

(5) Where the assessor has changed the classification under subsections 19(2) or (3) of the Assessment Law, the tax administrator shall, upon receiving notice of the change, enter it on the tax roll and levy and collect the amount of taxes that would have been levied for the portion of the taxation year left remaining after the change event occurred.

Tax Payments

11.(1) Taxes are due and payable on or before July 31 of the taxation year in which they are levied.

(2) Taxes shall be paid

(a) at the office of Wasauksing during normal business hours, by cheque, money order or cash; or

(b) by electronic payment.

(3) Payment of taxes made by cheque or money order shall be made payable to Wasauksing.

PART VIII

TAX ROLL AND TAX NOTICE

Tax Roll

12.(1) On or before May 28 in each taxation year, the tax administrator shall prepare a tax roll for each year based on the last certified assessment roll for the year.

(2) The tax roll shall be in paper or electronic form and shall 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 of the land 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;

(f) the amount of any unpaid taxes from previous taxation years; and

(g) if parts of the property are in two or more property classes, the matters set out in paragraphs (d), (e) and (f) for each part.

Annual Tax Notices

13.(1) On or before June 30 in each taxation year, the tax administrator shall mail a Tax Notice to each of the following people:

(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 shall enter on the tax roll the date of mailing a Tax Notice and this record is, in the absence of evidence to the contrary, proof that the Tax Notice was sent on that date.

(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 shall 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) No defect, error or omission in the form or substance of a Tax Notice invalidates any proceedings for the recovery of the taxes.

Amendments to Tax Roll and Tax Notice

14.(1) Where the assessment roll has been amended in accordance with the Assessment Law, or where a supplementary assessment roll is issued in accordance with the Assessment Law, the tax administrator shall 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) If a supplementary assessment roll has been prepared under the Assessment Law because, in the current taxation year, property that was exempt from taxation has become taxable, the tax levied in respect of the property shall be prorated so that tax is payable only for the part of the year in which the property, or part of it, is taxable.

(4) Where subsection (3) applies, taxes levied for part of the taxation year are imposed on the date that the property has become taxable, despite subsection 10(4).

(5) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator shall forthwith refund any excess taxes that have been paid, in accordance with section 7.

(6) Where a Tax Notice or an amended Tax Notice is given under this section, the Tax Notice shall indicate that the taxes are due and payable on the date of mailing of the Tax Notice; however, the taxpayer shall be given thirty (30) days to pay those taxes and a penalty and interest shall not be added in that period.

Subdivision

15.(1) If a property is subdivided, by lease or other legal instrument, the tax administrator may, upon application by a holder

(a) apportion the unpaid taxes on the interest in land among the properties created by the subdivision

(i) in proportion to their relative value at the time the assessment roll for the year in which the application is made was certified, or

(ii) if the tax administrator is of the opinion that an apportionment under paragraph (i) is not appropriate due to special circumstances, in any other manner; and

(b) direct what proportion of any part payment of taxes on the interest in land is to be applied to each of the properties created by the subdivision.

(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 shall provide the tax administrator with the assessed values necessary to calculate the proportions of taxes referred to in subsection (1).

Requests for Information

16.(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 shall 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

17. On receipt of a payment of taxes, the tax administrator shall issue a receipt to the taxpayer and shall enter the receipt number on the tax roll opposite the interest in land for which the taxes are paid.

Tax Certificate

18.(1) On receipt of a written request and payment of the fee set out in subsection (2), the tax administrator shall 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 fifty dollars (\$50) for each tax roll folio searched.

PART X

PENALTIES AND INTEREST

Penalty

19. If all or any portion of the taxes remains unpaid on July 31 of the year in which they are levied, a penalty of ten percent (10%) of the portion of the current year's taxes that remains unpaid shall be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the current year's taxes.

Interest

20. If all or any portion of taxes remains unpaid after the date that taxes are due under subsection 11(1), the unpaid portion accrues interest at interest at one and one quarter percent (1.25%) per month or portion of month, compounded monthly, provided that the total interest shall not exceed fifteen percent (15%) per year.

Application of Payments

21. Payments for taxes must be credited by the tax administrator first to unpaid taxes from previous taxation years, with taxes imposed earlier being discharged before taxes impose later and second, to unpaid taxes for the current taxation year.

PART XI

REVENUES AND EXPENDITURES

Revenues and Expenditures

22.(1) All revenues raised under this Law shall be placed into a local revenue account, separate from other moneys of Wasauksing.

(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 shall be made under the authority of an expenditure law or in accordance with section 13.1 of the Act.

Reserve Funds

23.(1) Reserve funds established by the Council shall

- (a) be established in an expenditure law; and
- (b) comply with this section.

(2) Except as provided in this section, moneys in a reserve fund shall be deposited in a separate account and the moneys and interest earned on it shall be used only for the purpose for which the reserve fund was established.

(3) The Council may, by expenditure law,

- (a) transfer moneys in a capital purpose reserve fund to another reserve fund or account, provided that all projects for which the reserve fund was established have been completed;
- (b) transfer moneys in a non-capital purpose reserve fund to another reserve fund or account; and
- (c) borrow moneys from a reserve fund where not immediately required, on condition that Wasauksing 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 Wasauksing, no later than the time when the moneys are needed for the purposes of that reserve fund.

(4) As an exception to paragraph (3)(c), where the First Nations Financial Management Board has

- (a) assumed third-party management of Wasauksing's local revenue account, and
- (b) determined that moneys shall be borrowed from a reserve fund to meet the financial obligations of Wasauksing,

the First Nations Financial Management Board may, acting in the place of the Council, borrow moneys from a reserve fund by expenditure law.

(5) The Council shall 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 shall 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

24.(1) The liability referred to in subsection 5(2) is a debt recoverable by Wasauksing 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) Costs incurred by Wasauksing in the collection and enforcement of unpaid taxes

(a) are determined in accordance with Schedule III; and

(b) are payable by the debtor as unpaid taxes.

(4) 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.

(5) Before commencing enforcement proceedings under Parts XIII, XIV and XV, the tax administrator shall request authorization from the Council by resolution.

Tax Arrears Certificate

25.(1) Before taking any enforcement measures under Parts XIII, XIV or XV and subject to subsection (2), the tax administrator shall 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 shall not be issued for at least six (6) months after the day on which the taxes became due.

Creation of Lien

26.(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 shall 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 shall 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

27.(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 shall 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 Ontario.

PART XIII

SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and Sale of Personal Property

28.(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.

Notice of Seizure and Sale

29.(1) Before proceeding under subsection 28(1), the tax administrator shall 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 shall deliver to the debtor a receipt for the personal property seized.

Notice of Sale of Seized Personal Property

30.(1) The tax administrator shall 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 shall not occur until at least sixty (60) days after the personal property was seized.

Conduct of Sale

31.(1) A sale of personal property shall 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 shall 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 shall be published in the manner set out in subsection 30(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 shall be postponed until after the court rules on the challenge.

Registered Security Interests

32. 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

33.(1) The proceeds from the sale of seized personal property shall be paid to any holders of registered security interests in the property and to Wasauksing in order of their priority under the laws applicable in the Province, and any remaining proceeds shall 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 shall 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

34.(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 shall 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) The Council shall, by resolution, prescribe the method of public tender or auction, including the conditions that are attached to the acceptance of an offer.

Upset Price

35.(1) The tax administrator shall 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 39(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

36.(1) A Notice of Sale of a Right to Assignment of Taxable Property shall 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 shall 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 shall be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, Wasauksing is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

Notice to Minister and Director of Lands and Resources

37. The tax administrator shall, without delay, provide written notice of a sale of a right to an

assignment of taxable property made under this Law to the Minister of Indian Affairs and Northern Development and to the director of lands and resources.

Subsisting Rights

38. 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 39(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

39.(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 Wasauksing 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, Wasauksing shall, without delay, repay to that bidder the amount of the bid; and
 - (b) the tax administrator shall provide written notice of the redemption to the Minister of Indian Affairs and Northern Development and to the director of lands and resources.
- (3) No assignment of taxable property shall 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, Wasauksing shall 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 36(3).

Assignment of Taxable Property

40.(1) Taxable property shall 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 shall 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 39(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 39(4), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

41.(1) At the end of the redemption period, the proceeds from the sale of a right to assignment of taxable property shall be paid

(a) first, to Wasauksing, and

(b) second, to any other holders of registered interests in the property in order of their priority at law, and any remaining proceeds shall 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 shall retain such money until the rights of the parties have been determined.

Resale by Wasauksing

42.(1) If the right to assignment of taxable property is purchased by Wasauksing under subsection 36(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

43.(1) Subject to this section, Wasauksing 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 Wasauksing 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 shall deliver to the debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services.

(3) Wasauksing shall 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

44.(1) The tax administrator or any other person who has custody or control of information or records obtained or created under this Law shall 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 shall 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

45. Notwithstanding section 44,

(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;

(b) The 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 the Council to comply with the Council's requirements respecting the use, confidentiality and security of the information.

Validity

46. Nothing under this Law shall be rendered void or invalid, nor shall 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 Wasauksing, tax administrator or the assessor to do something within the required time.

Limitation on Proceedings

47.(1) No person may commence an action or proceeding for the return of money paid to Wasauksing, 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 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 money paid to Wasauksing shall be deemed to have been voluntarily paid.

Notices

48.(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 shall 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

49.(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 shall be severed from the remainder of this Law and the decision that it is invalid shall 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 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.

(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.

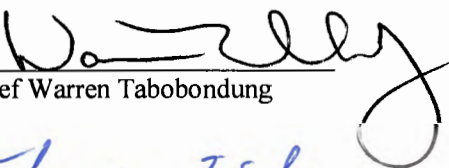
(6) Headings form no part of the enactment and shall be construed as being inserted for convenience of reference only.

Force and Effect

50. 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 the Council on the 12th day of June, 2018, at Wasauksing, in the Province of Ontario.

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



Chief Warren Tabobondung



Councillor Theresa McInnes

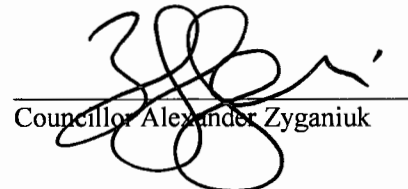


Councillor Brent Tabobondung



Councillor Vincent Chechock

Councillor David Martin Rice



Councillor Alexander Zygniuk

SCHEDULE I
REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR THE WASAUKSING FIRST NATION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

PURSUANT to subsection 16(1) of the *Wasauksing First Nation Property Taxation Law, 2018*, I request that you provide to me, in writing, no later than _____ [**Note: shall 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 Wasauksing First Nation

Dated: _____, 20__ .

**SCHEDULE II
TAX NOTICE**

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

PURSUANT to the provisions of the *Wasauksing First Nation Property Taxation Law, 2018*, 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 shall be paid immediately.

Payments shall be made at the offices of the Wasauksing First Nation, located at 1508 Geewadin Road, Lane G, P.O. Box 250 Parry Sound, ON P2A 2X4 during normal business hours, by cheque, money order or cash, or shall be paid electronically.

Taxes that are not paid by _____ shall incur penalties and interest in accordance with the *Wasauksing First Nation Property Taxation Law, 2018*.

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:	\$ _____
Costs:	\$ _____
Total Payable	\$ _____

Tax Administrator for the Wasauksing First Nation

Dated: _____, 20__.

SCHEDULE III
COSTS PAYABLE BY DEBTOR ARISING FROM
THE COLLECTION AND ENFORCEMENT OF UNPAID TAXES

For costs arising from the collection and enforcement of unpaid taxes:

- | | |
|--|--------------------------|
| 1. For preparation of a notice | \$100 |
| 2. For service of notice on each person or place by Wasauksing | \$100 |
| 3. For service of notice on each person or place by a process server, bailiff or delivery service | actual cost |
| 4. For advertising in newspaper | actual cost |
| 5. For staff time spent: | |
| (a) in conducting a seizure and sale of personal property under Part XIII, not including costs otherwise recovered under this Schedule; | \$50 per person per hour |
| (b) in conducting an auction or tender under Part XIV, not including costs otherwise recovered under this Schedule | \$50 per person per hour |
| 6. Actual costs incurred by Wasauksing for carrying out the enforcement measures under Parts XIII, XIV and XV will be charged based on receipts. | |

**SCHEDULE IV
TAX CERTIFICATE**

In respect of the interest in land described as: _____ and pursuant to the *Wasauksing First Nation Property Taxation Law, 2018*, 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 Wasauksing First Nation

Dated: _____, 20__.

SCHEDULE V
TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Wasauksing First Nation Property Taxation Law, 2018*, I hereby certify as follows:

As of the date set out below, 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 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 one and one quarter percent (1.25%) per month or portion of month, compounded monthly, to a maximum of fifteen percent (15%) per year.

Payments shall be made at the offices of the Wasauksing First Nation, located at 1508 Geewadin Road, Lane G, P.O. Box 250 Parry Sound, ON P2A 2X4 during normal business hours. Payment shall be by made by cheque, money order or cash, or electronically.

The following persons are jointly and severally liable for the total unpaid tax debt:

Tax Administrator for the Wasauksing First Nation

Dated: _____, 20__.

SCHEDULE VI
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 28(1) of the *Wasauksing First Nation Property Taxation Law, 2018*, 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

- publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the _____ newspaper; and
- 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 Wasauksing First Nation

Dated: _____, 20__ .

SCHEDULE VII

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 Wasauksing First Nation will take place on _____, 20__ at _____ o'clock at _____ [location].

The following personal property, seized pursuant to subsection 28(1) of the *Wasauksing First Nation Property Taxation Law, 2018*, 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 Wasauksing in order of their priority under the laws applicable in the Province of Ontario and any remaining proceeds shall be paid to the debtor.

Tax Administrator for the Wasauksing First Nation

Dated: _____, 20__.

SCHEDULE VIII

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 subsection 34(1) of the *Wasauksing First Nation Property Taxation Law, 2018*, 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 Wasauksing.
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, Wasauksing 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 Wasauksing 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, Wasauksing 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, Wasauksing 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. The Council of the Wasauksing First Nation will, without delay, provide written notice 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 to the Minister of Indian Affairs and Northern Development and to the director of lands and resources.

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 Wasauksing, 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 Wasauksing, 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 *Wasauksing First Nation Property Taxation Law, 2018*.

Tax Administrator for the Wasauksing First Nation

Dated: _____, 20__ .

SCHEDULE IX
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 Wasauksing 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 Wasauksing 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, Wasauksing 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 Wasauksing 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, Wasauksing 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, Wasauksing 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.

Wasauksing First Nation Property Taxation Law, 2018

6. The Council of the Wasauksing First Nation will, without delay, provide written notice 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 to the Minister of Indian Affairs and Northern Development and to the director of lands and resources.
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 Wasauksing, 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 *Wasauksing First Nation Property Taxation Law, 2018*.

Tax Administrator for the Wasauksing First Nation

Dated: _____, 20__.

SCHEDULE X
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 *Wasauksing First Nation Property Taxation Law, 2018*.

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 Wasauksing First Nation

Dated: _____, 20__.