



**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 ʔaḡam in the Province of British Columbia,

***ʔaḡam Property Taxation Law, 2017***

Dated at Kamloops, British Columbia this 20th day of September, 2017.

On behalf of the First Nations Tax Commission

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







“ᑖᑦᑦᑦᑦᑦᑦ ᑖᑦᑦᑦᑦᑦᑦ (Council)” has the meaning given to the term “council” in the Act, being the Chief and councillors chosen in accordance with the *St. Mary’s Indian Band Custom Election Regulations, 2016* from time to time;

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

“interest in land” or “property” means land or improvements, or both, in ᑖᑦᑦᑦᑦᑦᑦ ᑖᑦᑦᑦᑦᑦᑦ (ᑖᑦᑦᑦᑦᑦᑦ Lands) 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;

“kawigkiniᑦ ᑖᑦᑦᑦᑦᑦᑦ (allotment)” means those ᑖᑦᑦᑦᑦᑦᑦ ᑖᑦᑦᑦᑦᑦᑦ (ᑖᑦᑦᑦᑦᑦᑦ Lands) that have been lawfully granted to a ᑖᑦᑦᑦᑦᑦᑦᑦ (member) and in which that ᑖᑦᑦᑦᑦᑦᑦᑦ (member) has lawful possession;

“kamatikᑦᑦᑦ ᑖᑦᑦᑦᑦᑦᑦ (allotment holder)” means a person who has been granted an kawigkiniᑦ ᑖᑦᑦᑦᑦᑦᑦ (allotment) pursuant to

- (a) section 20 of the *Indian Act*,
- (b) paragraph 32.1(a) of the *ᑖᑦᑦᑦᑦᑦᑦ Amended Land Code* prior to the date the *ᑖᑦᑦᑦᑦᑦᑦ Allotment Law, 2016* took effect, or
- (c) the *ᑖᑦᑦᑦᑦᑦᑦ Allotment Law, 2016*,

and who is entitled to a certificate of possession in relation to those ᑖᑦᑦᑦᑦᑦᑦ ᑖᑦᑦᑦᑦᑦᑦ (ᑖᑦᑦᑦᑦᑦᑦ Lands) under the *ᑖᑦᑦᑦᑦᑦᑦ Allotment Law, 2016*;

“land instrument” means a written document that transfers or purports to transfer an interest in ᑖᑦᑦᑦᑦᑦᑦ ᑖᑦᑦᑦᑦᑦᑦ (ᑖᑦᑦᑦᑦᑦᑦ Lands) pursuant to the *Indian Act* or pursuant to the *ᑖᑦᑦᑦᑦᑦᑦ Amended Land Code, 2016*, as applicable;

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

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

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

“local revenue account” means the local revenue account referred to in section 13 of the Act;

“manufactured home” has the meaning given to that term in the Assessment Law;

“Notice of Discontinuance of Services” means a notice containing the information set out in Schedule X;

“Notice of Sale of a Right to Assignment of Taxable Property” means a notice containing the information set out in Schedule IX;

“Notice of Sale of Seized Personal Property” means a notice containing the information set out in Schedule VII;

“Notice of Seizure and Assignment of Taxable Property” means a notice containing the information set out in Schedule VIII;

“Notice of Seizure and Sale” means a notice containing the information set out in Schedule VI;

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

“property class” has the meaning given to that term in the Assessment Law;

“Province” means the province of British Columbia;

“registered”, in respect of land, means validly registered in either

(a) the First Nation Land Register established pursuant to section 25 of the *First Nations Land Management Act*, or

(b) the Reserve Land Register established pursuant to section 21 of the *Indian Act*;

“resolution” means a motion passed and approved by a majority of ?i#watna?is ?aqam (Council) present at a duly convened meeting;

“tax administrator” means a person appointed by ?i#watna?is ?aqam (Council) under subsection 3(1) to administer this ?a·knumu?titit# (Law);

“Tax Arrears Certificate” means a certificate containing the information set out in Schedule V;

“Tax Certificate” means a certificate containing the information set out in Schedule IV;

“Tax Notice” means a notice containing the information set out in Schedule II;

“tax roll” means a list prepared pursuant to this ?a·knumu?titit# (Law) of persons liable to pay tax on taxable property;

“taxable property” means an interest in land that is subject to taxation under this ?a·knumu?titit# (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 ?a·knumu?titit# (Law), and all penalties, interest and costs added to taxes under this ?a·knumu?titit# (Law), and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of ?aqam, and all penalties, interest and costs added to taxes under such a law; and

“taxpayer” means a person liable for taxes in respect of taxable property.

(2) In this ?a·knumu?titit# (Law), references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this ?a·knumu?titit# (Law), except where otherwise stated.

### PART III ADMINISTRATION

#### **Tax Administrator**

3.(1) ?i#watna?is ?aqam (Council) must, by resolution, appoint a tax administrator to administer this ?a·knumu?titit# (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 ?a·knumu?titit# (Law) and the Assessment Law.

(3) The tax administrator may, with the consent of ?i#watna?is ?aqam (Council), assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of ?aqam.

(4) The tax administrator’s responsibilities include

(a) the collection of taxes and the enforcement of payment under this ?a·knumu?titit# (Law); and

(b) the day to day management of ?aqam’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) Except as provided in Part V, all interests in land are subject to taxation under this Law.

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

(3) Where an interest in land is not subject to taxation, the liability for taxation of any other interest in the same property is not affected.

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

(5) Any person who shares the same interest in taxable property is jointly and severally liable to aqam 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 must refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to a refund of taxes, watnaqis aqam (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 aqam in respect of taxable property held by that person.

(3) Where a person is entitled to be refunded an amount of taxes paid under this Law, the tax administrator must pay the person interest as follows:

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

(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 aqam on the 15th day of the month immediately preceding that three (3) month period;

(c) interest will not be compounded; and

(d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

**PART V**  
**EXEMPTIONS FROM TAXATION**

**Exemptions**

7.(1) An interest in land is exempt from taxation under this Law if it is

(a) subject to subsections (3) and (4), held by any of aqam, an aqam Corporation, or an aqamnik (member) and that interest in land is either



(4) A holder of taxable property may apply to ?i#watna?is ?aqam (Council) for an exemption under this section by delivering to the tax administrator

- (a) an application in the form prescribed by ?i#watna?is ?aqam (Council) from time to time; and
- (b) a detailed description of how the taxable property meets the exemption criteria set.

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

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

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

(7) At least fourteen (14) days before ?i#watna?is ?aqam (Council) considers a resolution under subsection (5), the tax administrator must post a notice describing the proposed resolution in a public place on the ?aqam ?amak (?aqam Lands), which notice must state the date, time and place where ?i#watna?is ?aqam (Council) will consider the resolution and invite any ?aqammik (member), taxpayer and other person affected by the proposed exemption to make representations to ?i#watna?is ?aqam (Council) before it considers the resolution.

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

(9) ?i#watna?is ?aqam (Council) may cancel an exemption under this section by resolution

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

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

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

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

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







### **Amendments to Tax Roll and Tax Notices**

15.(1) Where the assessment roll has been revised in accordance with the Assessment Law, the tax administrator must amend the tax roll and mail an amended Tax Notice to every person affected by the amendment.

(2) If it is discovered that there is an error, omission or misdescription in any of the information shown on the tax roll

(a) the tax administrator may correct the tax roll for the current taxation year only; and

(b) on correcting the tax roll, the tax administrator must mail an amended Tax Notice to every person affected by the amendment.

(3) Where a supplementary assessment roll is issued in accordance with the Assessment Law, the tax administrator must make the necessary changes to the tax roll and mail a Tax Notice to every person affected by the supplementary assessment roll.

(4) Where an amended Tax Notice indicates a reduction in the amount of taxes owing in relation to a property, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 6.

(5) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

### **Subdivision**

16.(1) If a property is subdivided, by lease or other legal instrument, before June 1 in the taxation year, the tax administrator may

(a) apportion the taxes payable in that year among the properties created by the subdivision in the same proportions as taxes would have been payable in respect of the properties had the subdivision occurred on or before the assessment roll was certified under the Assessment Law; and

(b) on making an apportionment under paragraph (a), record the apportionment on the tax roll in the manner that the tax administrator considers necessary.

(2) Taxes apportioned to a property under subsection (1) are the taxes payable in respect of the property in the year for which they are apportioned.

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

### **Requests for Information**

17.(1) The tax administrator may deliver a Request for Information containing the information set out in Schedule I, to a holder or a person who has disposed of property, and that person must provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, information for any purpose related to the administration of this ~~Act~~ (Law).

(2) The tax administrator is not bound by the information provided under subsection (1).

## **PART IX**

### **PAYMENT RECEIPTS AND TAX CERTIFICATES**

#### **Receipts for Payments**

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







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

(5) Copies of notices must be delivered

(a) where the notice is in respect of taxable property, to all persons named on the tax roll in respect of that taxable property; and

(b) where the notice is in respect of personal property, to all holders of security interests in the personal property registered under the laws of the Province.

### **PART XIII**

#### **SEIZURE AND SALE OF PERSONAL PROPERTY**

##### **Seizure and Sale of Personal Property**

29.(1) Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of any personal property of the debtor that is located on ᐃᐱᐁ ᐃᐱᐁ (ᐃᐱᐁ Lands).

(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 ᐃᐱᐁᐃᐱᐁᐃᐱᐁ (Law).

##### **Notice of Seizure and Sale**

30.(1) Before proceeding under subsection 29(1), the tax administrator must deliver to the debtor a Notice of Seizure and Sale.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any personal property described in the Notice of Seizure and Sale that is in the possession of the debtor and is located on ᐃᐱᐁ ᐃᐱᐁ (ᐃᐱᐁ Lands).

(3) A person who seizes personal property must deliver to the debtor a receipt for the personal property seized.

##### **Notice of Sale of Seized Personal Property**

31.(1) The tax administrator must publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property must not occur until at least sixty (60) days after the personal property was seized.

##### **Conduct of Sale**

32.(1) A sale of personal property must be conducted by public auction.

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

(3) The tax administrator must conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice must be published in the manner set out in subsection 31(1).

(4) If at any time before the seized property is sold a challenge to the seizure is made to a court of competent jurisdiction, the sale must be postponed until after the court rules on the challenge.

##### **Registered Security Interests**

33. The application of this Part to the seizure and sale of personal property subject to a registered security interest is subject to any laws of the Province regarding the seizure and sale of such property.

### **Proceeds of Sale**

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

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

## **PART XIV**

### **SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY**

#### **Seizure and Assignment of Taxable Property**

35.(1) Where taxes remain unpaid more than nine (9) months after a Tax Arrears Certificate is issued, the tax administrator may levy the amount of unpaid taxes by way of the seizure and assignment of the taxable property.

(2) Before proceeding under subsection (1), the tax administrator must serve a Notice of Seizure and Assignment of Taxable Property on the debtor and deliver a copy to any kamatikᓴiᓐ ᐃᓱᓱᓄᓐ (allotment holder) 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) ᐃᓱᓱᓄᓐᐃᓱᓱᓄᓐ ᐃᓱᓱᓄᓐ (Council) must, by resolution, prescribe the method of public tender or auction, including the conditions that are attached to the acceptance of an offer.

#### **Upset Price**

36.(1) The tax administrator must set an upset price for the sale of the right to an assignment of the taxable property that is not less than the total amount of the taxes payable on the taxable property, calculated to the end of the redemption period set out in subsection 40(1), plus five percent (5%) of that total.

(2) The upset price is the lowest price for which the taxable property may be sold.

#### **Notice of Sale of a Right to Assignment of Taxable Property**

37.(1) A Notice of Sale of a Right to Assignment of Taxable Property must be

(a) published in the local newspaper with the largest circulation at least once in each of the four (4) weeks preceding the date of the public tender or auction; and

(b) posted in a prominent place on ᐃᓱᓱᓄᓐ ᐃᓱᓱᓄᓐ (ᐃᓱᓱᓄᓐ Lands) not less than ten (10) days before the date of the public tender or auction.

(2) The tax administrator must conduct a public auction or tender at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn the public tender or auction, in which case a further notice must be published in the manner set out in subsection (1).

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

#### **Notice to Minister**

38. The tax administrator must, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of taxable property made under this ᐃᓱᓱᓄᓐᓄᓱᓱᓄᓐᓄᓱᓱᓄᓐ (Law).



### **Subsisting Rights**

39. When taxable property is sold by public tender or auction, all rights in it held by the holder of the taxable property or a holder of a charge immediately cease to exist, except as follows:

- (a) the taxable property is subject to redemption as provided in subsection 40(1);
- (b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to
  - (i) impeachment for waste, and
  - (ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;
- (c) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and
- (d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

### **Redemption Period**

40.(1) At any time within three (3) months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property by paying to ᐃᓗᓗᓗᓗ 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, ᐃᓗᓗᓗᓗ must, without delay, repay to that bidder the amount of the bid; and
- (b) the tax administrator must notify the Minister of Indian Affairs and Northern Development in writing of the redemption.

(3) No assignment of taxable property must be made until the end of the redemption period provided for in subsection (1).

(4) Subject to a redemption under subsection (2), at the end of the redemption period, ᐃᓗᓗᓗᓗ must assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 37(3).

### **Assignment of Taxable Property**

41.(1) Taxable property must not be assigned to any person or entity who would not have been entitled under the *First Nations Land Management Act* to obtain the interest or right constituting the taxable property.

(2) The tax administrator must register an assignment of any taxable property assigned in accordance with this ᐃᓗᓗᓗᓗᓗᓗ (Law) in every registry in which the taxable property is registered at the time of the assignment.

(3) An assignment under subsection 40(4) operates

- (a) as a transfer of the taxable property to the bidder from the debtor, without an attestation or proof of execution; and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered under subsection (2), except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

(4) Upon assignment under subsection 40(4), any remaining debt of the debtor with respect to the taxable property is extinguished.

#### **Proceeds of Sale**

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

(a) first, to ?aqam, and

(b) second, to any other holders of registered interests in the property in order of their priority at law, and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

#### **Resale by ?aqam**

43.(1) If the right to assignment of taxable property is purchased by ?aqam under subsection 37(3), the tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.

(2) A sale under subsection (1) does not affect the period for or the right of redemption by the debtor as provided in this ?a·knumugtittit (Law).

### **PART XV**

#### **DISCONTINUANCE OF SERVICES**

##### **Discontinuance of Services**

44.(1) Subject to this section, ?aqam may discontinue any service it provides to the taxable property of a debtor if

(a) revenues from this ?a·knumugtittit (Law) or any property taxation law enacted by ?aqam are used to provide that service to taxpayers; and

(b) taxes remain unpaid by a debtor more than thirty (30) days after a Tax Arrears Certificate was delivered to the debtor.

(2) At least thirty (30) days before discontinuing any service, the tax administrator must deliver to the debtor and to any kamatikzi? amaks (allotment holder) with an interest in the taxable property a Notice of Discontinuance of Services.

(3) ?aqam must not discontinue

(a) fire protection or police services to the taxable property of a debtor;

(b) water or garbage collection services to taxable property that is a residential dwelling; or

(c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.



## Notices

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

- (a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll;
  - (b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or
  - (c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll.
- (2) Except where otherwise provided in this *Act* (Law),
- (a) a notice given by mail is deemed received on the fifth day after it is posted;
  - (b) a notice posted on property is deemed received on the second day after it is posted; and
  - (c) a notice given by personal delivery is deemed received upon delivery.

## Interpretation

50.(1) The provisions of this *Act* (Law) are severable, and where any provision of this *Act* (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 *Act* (Law) and the decision that it is invalid must not affect the validity of the remaining portions of this *Act* (Law).

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

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

(4) This *Act* (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 *Act* (Law) to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

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

## Repeal

51. The *St. Mary's Indian Band Property Taxation Law, 2008*, as amended, is hereby repealed in its entirety.

## Force and Effect

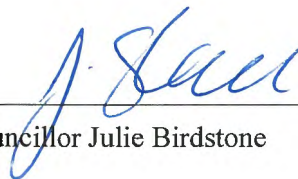
52. This *Act* (Law) comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by *ʔi#watnaʔis ʔaqam* (Council) on the 31<sup>st</sup> day of August, 2017, at Cranbrook, in the Province of British Columbia.

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



Chief Joe Pierre

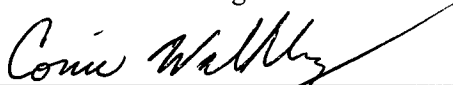


Councillor Julie Birdstone



Councillor Codie Morigeau

Councillor Vickie Thomas



Councillor Corrie Walkley

**SCHEDULE I**  
**REQUEST FOR INFORMATION BY TAX ADMINISTRATOR**  
**FOR ʔAQAM**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

\_\_\_\_\_

DATE OF REQUEST: \_\_\_\_\_

PURSUANT to section \_\_\_\_ of the *ʔaqam Property Taxation Law, 2017*, I request that you provide to me, in writing, no later than \_\_\_\_\_ [**Note: must be a date that is at least fourteen (14) days from the date of request**], the following information relating to the above-noted interest in land:

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

\_\_\_\_\_  
Tax Administrator for ʔaqam

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

**SCHEDULE II**  
**TAX NOTICE**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

PURSUANT to the provisions of the *ḥaqam Property Taxation Law, 2017*, taxes in the amount of \_\_\_\_\_ dollars (\$\_\_\_\_) are hereby levied with respect to the above-noted interest in land.

All taxes are due and payable on or before \_\_\_\_\_. Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made at the offices of ḥaqam, located at [address] during normal business hours. Payment must be by cheque, money order or cash.

Taxes that are not paid by \_\_\_\_\_ shall incur penalties and interest in accordance with the *ḥaqam Property Taxation Law, 2017*.

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 ḥaqam

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   | \$ 50                     |
| 2. For service of notice on each person or place by the First Nation   | \$ 50                     |
| 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;                |                           |
| (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 the First Nation 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 *ገላጻም Property Taxation Law, 2017*, 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 ገላጻም

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 section \_\_\_\_ of the *ገዳጃም Property Taxation Law, 2017*, seizing the personal property described as follows:

[general description of the personal property to be seized]

2. The tax administrator may retain a sheriff, bailiff or by-law enforcement officer to seize the property and the seized property will be held in the possession of the tax administrator, at your cost, such cost being added to the amount of the unpaid taxes.

3. If the unpaid taxes, penalties, interest and costs of seizure are not paid in full within sixty (60) days following the seizure of the property, the tax administrator may

(a) publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the \_\_\_\_\_ newspaper; and

(b) at any time after the second publication of the notice, sell the seized property by public auction.

AND TAKE NOTICE that the tax administrator will conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice will be published.

\_\_\_\_\_  
Tax Administrator for ገዳጃም

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 ʔaḡam will take place on \_\_\_\_\_, 20\_\_\_\_ at \_\_\_\_\_ o'clock at \_\_\_\_\_ [location].

The following personal property, seized pursuant to section \_\_\_ of the *ʔaḡam Property Taxation Law, 2017*, 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 ʔaḡam in order of their priority under the laws applicable in the Province of British Columbia and any remaining proceeds shall be paid to the debtor.

\_\_\_\_\_  
Tax Administrator for ʔaḡam

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 section \_\_\_ of the *ᐃᐱᐱᐱ Property Taxation Law, 2017*, 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 ᐃᐃᐃᐃᐃᐃ ᐃᐱᐱᐱ (Council) of ᐃᐱᐱᐱ, a copy of which may be obtained from the tax administrator.
2. The tax administrator will
  - (a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the \_\_\_\_\_ newspaper at least once in each of the four (4) weeks preceding the date of the sale; and
  - (b) post the Notice of Sale of a Right to Assignment of Taxable Property in a prominent place on the ᐃᐱᐱᐱ ᐃᐱᐱᐱ (ᐃᐱᐱᐱ Lands) 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, ᐃᐱᐱᐱ 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 ᑭᓄᓐ 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, ᑭᓄᓐ 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, ᑭᓄᓐ 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 *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.
9. ᑭᓄᓐᑭᓐᑭᓐ ᑭᓄᓐ (Council) will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to an assignment of the taxable property.
10. The tax administrator will register the assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.
11. An assignment of the taxable property operates
  - (a) as a transfer to the bidder or ᑭᓄᓐ, 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 ᑭᓄᓐ, 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 *ᑭᓄᓐ Property Taxation Law, 2017*.

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Tax Administrator for ᑭᓄᓐ

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



6. ?i#watna?is ?aqam (Council) will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to assignment of the taxable property.
7. The tax administrator will register an assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.
8. An assignment of the taxable property operates
  - (a) as a transfer to the bidder from the debtor of the taxable property, without an attestation or proof of execution, and
  - (b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.
9. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.
10. The proceeds of sale of the taxable property will be paid first to ?aqam, 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 *?aqam Property Taxation Law, 2017*

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Tax Administrator for ?aqam

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



**SCHEDULE X**  
**NOTICE OF DISCONTINUANCE OF SERVICES**

TO: \_\_\_\_\_

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 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 *ḡaqam Property Taxation Law, 2017*.

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 ḡaqam  
Dated: \_\_\_\_\_, 20\_\_ .