

**CERTIFICATION**

Pursuant to Section 86 Indian Act RSC 1985 C.I-5 and amendments thereto, I certify that the attached copy of the Ministerial approval Order dated 16th March 1993, and the Kamloops Indian Band "Taxation Implementation and Miscellaneous Amendment By-Law No. 3, 1992) dated 21 day of April, 1992" is a true copy of the said Order and By-law.



---

Lionel Munaweera  
Director, Statutory and Trusts,  
a Superintendent as defined in  
Sec. 2 (1) Indian Act, RSC 1985.

Minister of Indian Affairs  
and Northern Development



Ministre des Affaires  
indiennes et du Nord canadien

I, the Minister of Indian Affairs and Northern Development, HEREBY APPROVE, pursuant to Section 83 of the Indian Act, the following by-law made by the Kamloops Indian Band, in the Province of British Columbia, at a meeting held on the 21st day of April 1992.

- Kamloops Indian Band Taxation Implementation and Miscellaneous Amendment By-law No. 3

Dated at Hull, Quebec

this 16th day of March 1993.

**KAMLOOPS INDIAN BAND**  
**TAXATION IMPLEMENTATION AND MISCELLANEOUS AMENDMENT**  
**BY-LAW NO. 3, 1992**

**WHEREAS:**

The Kamloops Indian Band has passed the Assessment By-law, and the Taxation By-law, which were approved by the minister of Indian Affairs on August 31, 1990, pursuant to Section 83 of the *Indian Act*.

**AND WHEREAS:**

The Kamloops Indian Band has passed the Taxation Amendment Bylaw, the Property Rates, Classification and Miscellaneous Amendment By-law, and the Taxation Implementation and Miscellaneous Amendment By-law No. 2, pursuant to Section 83 of the *Indian Act*.

**AND WHEREAS:**

It is necessary to make certain amendments to the aforesaid By-laws, and to adopt a further by-law for the purposes of implementing the Kamloops Indian Band's taxation system.

**BE IT HEREBY RESOLVED:**

That the Chief and Council of the Kamloops Indian Band enacts the following By-law pursuant to the *Indian Act*, and in particular Section 83(1) (a)(i), (b), (c) (e) and (g) of the *Indian Act*.

1.     **SHORT TITLE**

This by-law may be cited as the Taxation Implementation and Miscellaneous Amendment By-law No. 3, 1992.

2.     Section 2 of the *Assessment By-law* and the *Taxation By-law* are amended by adding the following definition:

"forest land"

means land which has its highest and best use the growing and harvesting of trees and includes land which is being managed in accordance with a forest management plan approved by the Chief and Council, but does not include a farm.

3.     Section 7(C) of the *Assessment By-law* is amended by adding the following after subsection 7(C)(2):

(3)     For the purposes of subsection A(5), "right of way" means land that a railway referred to in subsection (A)(2) is entitled to use for the operation of things

referred to in subsection (A)(2) that are to be valued under this section, but "right of way" does not include land of which the railway referred to in (A)(2) is not the owner within the meaning of this By-law.

4. Section 14 (A), (B), (C) and (D) of the *Assessment By-law* are amended by substituting the following:

(A) The assessment roll shall be prepared annually by the head assessor at a date prescribed by Chief and Council.

(B) The assessment roll prepared under subsection (A) shall be sent to Chief and Council by the head assessor not later than seven days after the date prescribed in subsection (A).

(C) The Chief and Council may make any technical and clerical changes to the assessment roll, which changes shall be sent to the head assessor no later than twenty-one days after the date prescribed in subsection (A).

(D) Forthwith upon the receipt of an assessment roll returned to him under subsection (C), the head assessor shall make the necessary corrections to the assessment roll and send the final assessment roll to the Collector not later than fourteen days after the receipt of an assessment roll returned to him under subsection (C).

5. Section 17 (D) of the *Assessment By-law* is amended by substituting the following:

(D) An appellant shall file an appeal by delivering a notice of appeal in the form attached as Schedule "D" to an assessor within 30 days of the mailing of the assessment notice.

6. Section 25 (A) of the *Assessment By-law* is amended by substituting the following:

(A) The Chief and Council shall prescribe annually the date on which the Assessment Review Committee shall commence its sittings. The sittings shall be completed before December 15th of the year in which the taxes under review are payable.

7. Section 30 of the *Assessment By-law* is amended by adding the following after subsection (A):

(A.1) The head assessor shall prepare the final assessment roll as set out in subsection 29(B) within 15

days from the receipt of the instructions pursuant to section 29(B).

8. Section 2(B) of the *Rates, Classification and Miscellaneous Taxation By-law* is amended by substituting the following:

(B) For the taxation year 1992, the definition of "real property" in the Assessment By-law, Taxation By-law, Expenditure By-law is amended to exclude the word "highway" from such definition.

9. Section 3(B)(1) of the *Rates, Classification and Miscellaneous Taxation By-law* is amended by substituting the following:

(B)(1) Pursuant to Section 7 of the Taxation By-law, there shall be levied a tax on the net taxable value of all assessed properties in the assessment area, at the same rate as the levy applied for that taxation year by the British Columbia Assessment Authority to properties of the same class in the Province for the maintenance of its operating fund.

10. Section 2 of the *Taxation By-law* is amended by adding the following:

"tax debtor"

means a person with outstanding obligations to pay taxes imposed by this Bylaw after the expiration of time provided for in the Demand for Payment and Notice of Enforcement Proceedings served pursuant to section 19 (C).

11. Section 4 of the *Taxation By-law* is amended by substituting the following:

(A) All taxes payable under this by-law are recoverable as such in any court of competent jurisdiction or in any other manner provided by this By-law.

(B) Where any person alleges that he or she is not liable to pay taxes imposed pursuant to this By-law, such person shall either initiate proceedings in a court of competent jurisdiction or launch an appeal under section 17 of the Assessment By-law. The proceedings shall be initiated within 60 days of the date of mailing of the tax notice referred to in section 15 and the appeal shall be launched within the time set out in the Assessment By-law.

(C) Unless a challenge is initiated as set out in subsection (D), the taxpayer shall thereafter be estopped from denying liability to pay taxes and estopped from

challenging any steps taken to enforce the payment of taxes as provided in section 19.

12. Section 19 of the *Taxation By-Law* is repealed and the following substituted:

19. COLLECTION AND ENFORCEMENT

A. PROOF OF DEBT

(i) The taxation authority may charge the person named in an assessment roll with all reasonable costs which are incurred in the collection of all taxes, interest, penalties or other costs imposed by this Bylaw. Such costs shall be in accordance with Schedule I to this Bylaw.

(ii) A person named in an assessment roll as having the use, occupation or possession of land or an interest in land in the reserve is liable for all taxes imposed in respect of the land or interest in land during the year and all unpaid taxes imposed in previous years.

(iii) Any tax, or portion thereof, due and payable under this Bylaw that has not been paid may be certified by the collector, who shall attach a copy of that part of an assessment roll that refers to the property taxes which are payable. Such certification shall be in the form provided in Schedule II, and when so certified is *prima facie* proof of the debt.

B. SPECIAL LIEN AND PRIORITY OF CLAIM

(i) Taxes due and payable are a special lien and encumbrance on the interest of the user, possessor or occupier of the land, as well as on improvements located on the land.

(ii) The special lien and encumbrance referred to in section 19 (B)(i) attaches to the interest being taxed, and without limiting the foregoing, attaches to the interest of a subsequent user, possessor or occupier of the land or other assessed proprietary interest.

(iii) A certificate issued under section 19 (A)(iii) may be registered in the Surrendered and Designated Lands Register kept pursuant to Section 55 of the *Indian Act*.

(iv) When registered pursuant to section 19 (B)(iii), the special lien and encumbrance shall have priority over every claim, privilege, lien, charge, security interest, or

encumbrance of every person, registered subsequent to its registration.

(v) When all taxes levied against the land have been paid, the collector shall certify that the special lien and encumbrance against the property referred to therein has been discharged, and shall register such certification in the Surrendered and Designated Lands register. Such certification shall be sufficient proof of the payment of the taxes and the discharge of the special lien or encumbrance.

(vi) No property or any interest therein shall be transferred or assigned, nor shall there be any further transaction in respect of such property, until the special lien and encumbrance has been discharged in accordance with section 19 (B)(v).

(vii) The special lien and encumbrance is not lost or impaired by reason of any technical error or omission.

#### C. DEMAND FOR PAYMENT AND NOTICE OF ENFORCEMENT PROCEEDINGS

(i) In January following the year for which taxes are imposed, the collector shall prepare a list of taxes which have not been paid, together with the name of the assessed taxpayer. The list shall be submitted to the Band Council who shall, subject to section 19 (C)(ii), approve collection proceedings be taken on all overdue taxes.

(ii) The Band Council, upon receipt of the list referred to in section 19 (C)(i), may, upon application of the taxpayer, postpone the taking of enforcement proceedings against some or all of the assessed taxpayers where it is determined, in the sole discretion of the Band Council, that such enforcement would result in undue hardship.

(iii) Immediately following receipt of the approval provided pursuant to section 19 (C)(ii) herein, the collector shall, by mail, and in the form set out in Schedule III, serve a Demand for Payment and Notice of Enforcement Proceedings on all persons whose names are on the approved list, and any tenants, agents or employees of such person whose rights, proprietary or otherwise, may be effected by the enforcement proceedings.

#### D. DISTRESS: SEIZURE OF PROPERTY

(i) If the taxes or any portion thereof remain unpaid, after the time provided by the Demand for Payment and Notice of Enforcement served pursuant to section 19 (C) (iii), then proceedings by way of distress, as set out herein, may be taken by the collector.

(ii) The collector shall serve a Notice of Distress on the Tax Debtor, in the form set out in Schedule IV.

(iii) If the taxes, or any portion thereof, remain outstanding following the time provided by the Notice of Distress, then the collector shall effect a seizure by distress of such property, and post a notice of the property which is seized pursuant to this section on the land. The seized property shall then be in the possession of the Band, as represented by the collector.

(iv) So long as the taxes, or any portion thereof, remain outstanding, no property seized pursuant to section 19 (D) (iii) which is located on Reserve shall be removed there from, and any such removal shall be considered a trespass. Without restricting the generality of the foregoing, no such property shall be seized by a bailiff, sheriff, assignee or liquidator or trustee, or authorized trustee in bankruptcy, except under the authority of Band Council.

**E. DISTRESS: SALE OF PROPERTY SEIZED BY DISTRESS**

(i) If the collector seizes by distress the Tax Debtor's property pursuant to section 19 (D) (iii), and the Tax Debtor does not commence legal proceedings in a court of competent jurisdiction within 60 days after the date of such seizure challenging such, the property may be sold in accordance with this Part and the Tax Debtor is estopped from denying the validity of the seizure and sale of such property.

(ii) Upon the expiration of 60 days after a seizure by distress pursuant to section 19 (D) (iii), if the outstanding taxes have not been paid in full, the property seized will be deemed to have been abandoned by the Tax Debtor and may be sold by public auction, the proceeds of which will be used for payment of taxes.

(iii) A Notice of Sale of Goods Seized by Distress in the form of Schedule V to this Bylaw shall be published in at least one newspaper of general local circulation for 7



days prior to the sale, and shall be posted on the Tax Debtor premises located on Reserve.

(iv) The sale of the property seized by distress shall be conducted at the time and place advertised pursuant to section 19 (E) (iii), unless it is necessary to adjourn such sale. If an adjournment is necessary an additional notice shall be published in the manner provided by section 19 (E) (iii).

(v) Any surplus resulting from the sale conducted pursuant to section 19 (E) (iv), after deducting all liabilities of the Tax Debtor, including all costs and charges arising from the sale, shall be paid to the owner of the property seized. In the event that the collector is uncertain as to the person entitled to such surplus the collector shall pay such money into court by way of interpleader action.

(vi) Any goods and chattels of any Tax Debtor that would be exempt from seizure under a writ of execution issued out of a superior court of the province in which the seizure is made are exempt from seizure under this section.

#### F. CANCELLATION OF PROPRIETARY INTEREST HELD BY TAXPAYER

(i) Upon the expiration of 6 months after the time provided in the Demand for Payment and Notice of Enforcement Proceedings served pursuant to section 19 (C) (iii) herein, the collector may request authorization from the Council of the Band to issue a Notice of Cancellation of the Tax Debtor's interest in the Reserve in the form of Schedule VI to this Bylaw. Prior to giving such authorization the Council of the Band shall obtain the consent of the Minister or such other party as may be lawfully required.

(ii) The collector shall mail a copy of the notice referred to in subsection (i) to every place where the interest is registered.

(iii) Where taxes with interest are not paid within 30 days, the lease, licence or permit may be cancelled. The collector shall certify the cancellation in the form provided in Schedule VII to this Bylaw. A certificate issued under this section shall be registered in the Surrendered and Designated Lands Register kept pursuant to Section 55 of the *Indian Act*.

**G. SALE OF IMPROVEMENTS AND/OR PROPRIETARY INTERESTS**

(i) The collector may, upon the expiration of six months following the service of the Demand for Payment and Notice of Enforcement Proceedings pursuant to section 19 (C) (iii) and upon receiving the authorization provided for in section 19 (F) (i), serve upon the Tax Debtor a Notice of Sale of Improvements and Disposition of Interests on Reserve, in the Form of Schedule VIII to this Bylaw.

(ii) Upon the expiration of the time provided by the Notice served pursuant to section 19 (G) (i) and failure of the Tax Debtor to pay the outstanding taxes or commence legal proceedings in a court of competent jurisdiction challenging the sale and/or disposition, the collector shall sell the improvements and dispose of the interest of the Tax Debtor in the Reserve by public auction, or pursuant to section 19 (G) (v) by public tender.

(iii) A Notice of Sale of Improvements and Disposition of Interest in the Reserve in the form of Schedule VIII to this Bylaw shall be published in at least one newspaper of general local circulation for 7 days prior to the sale, and shall be posted on the Tax Debtor's premises located on Reserve.

(iv) If in the sole discretion of the collector, the sale of improvements and disposition of the interest in the Reserve pursuant to section 19 (G) (ii) would fairly and efficiently occur by sale by public tender, then the collector shall seek prior approval from the Band Council to hold the sale and disposition by public tender. Upon granting such approval, the Band Council shall prescribe the method of public tender, including the conditions of sale, method of publication or circulation, and conditions attached to the acceptance of any offer.

(v) The sale of the improvements and disposition of interest in the Reserve shall be conducted at the time and place advertised pursuant to section 19 (G) (iii), unless it is necessary to adjourn such disposition. If an adjournment is necessary an additional notice shall be published in the manner provided by section 19 (G) (iii).

(vi) The sale of the improvements and disposition of the interest in the Reserve by public tender approved by the Band Council pursuant to section 19 (G) (iv), shall be

conducted in the manner provided by the Band Council pursuant to that section.

(vii) The collector, upon receiving the prior approval of the Band, may at any sale and disposition conducted pursuant to sections 19 (G) (ii) or 19 (G) (iv), set an upset price equal to the outstanding taxes with respect to that property, and that upset price shall be the lowest price for which the improvements may be sold and the interest in the Reserve disposed.

(viii) Where the collector sets an upset price pursuant to section 19 (G) (vii), and there is no bid at the sale and disposition conducted pursuant to sections 19 (G) (ii) or 19 (G) (iv) that is equal to or greater than the upset price, the Band shall become the purchaser of the improvements and the holder of the Tax Debtor's interest in the Reserve at the upset price.

(ix) At any time within 6 months after the sale and disposition held pursuant to sections 19 (G) (ii) or 19 (G) (iv), the Tax Debtor may redeem his/her improvements and interest in the Reserve by paying to the collector the full amount of all taxes for which the improvements were sold and the interests disposed, together with all taxes which have subsequently fallen due.

(x) If upon the expiration of the redemption period provided by section 19 (G) (ix), any amount of the taxes remain outstanding, the sale of the improvements and disposition of the interests shall be considered final and the purchaser shall obtain title to the improvements and to the Tax Debtor's interest in the Reserve. The collector shall certify the sale in the form provided in Schedule IX to this By-law. A certificate issued under this section shall be registered in the Surrendered and Designated Lands Register kept pursuant to Section 55 of the *Indian Act* and shall be served on the Tax Debtor.

(xi) Upon the filing of the certificate provided by section 19 (G) (x), the Purchaser shall be substituted for the Tax Debtor as the holder of the interest in the Reserve, and in addition to any other obligations, shall be liable for all future taxes assessed against that interest.

(xii) Upon the filing of the certificate provided by section 19 (G) (x), any surplus resulting from the sale and disposition conducted pursuant to section 19 (G) (ii) or 19 (G) (iv), after deducting all outstanding taxes of the Tax Debtor, including all costs and charges arising from the sale and disposition, shall be paid or returned to the Tax Debtor. In the event that the collector is uncertain as to

the person entitled to such surplus the collector shall pay such money into court by way of interpleader action.

(xiii) Upon the filing of the certificate provided by section 19 (G) (x), any remaining debt of the Tax Debtor with respect to that property, including all costs and charges arising from the sale and disposition, shall be extinguished.

(xiv) If, pursuant to sections 19 (G) (viii) and 19 (G) (x) the Band has become the owner of the improvements and interest in the Reserve, the collector may sell such within 90 days for not less than the upset price set pursuant to section 19 (G) (viii).

#### H. GARNISHMENT OF RENT AND OTHER MONIES

(i) Where taxes are due on land occupied by a tenant whose landlord is liable for the taxes, the collector may, by registered mail, in the form set out in Schedule X, give no less than 30 days' notice to the landlord that, on continued default of payment of taxes, the collector shall proceed with collection of rent under this section.

(ii) Where a landlord fails to pay taxes in full within 30 days after the collector gives notice pursuant to subsection (i), the collector shall give the tenant notice in writing, in the form set out in Schedule X, to pay to the Taxing Authority the rent otherwise due and owing as it becomes due, and from time to time, until the amount of the outstanding taxes are paid in full.

(iii) A tenant may deduct from his rent any amounts paid by him to the Taxing Authority in response to a notice served pursuant to section 19 (H) (ii).

(iv) When the collector has reasonable knowledge that a person is, or will be, within 90 days, liable to make a payment on Reserve to a Tax Debtor then the collector may serve a Garnishee Notice by registered mail or in person, in the form of Schedule X, on that person requiring that those monies, in whole or in part, be paid to the Taxing Authority on account of the outstanding taxes of the Tax Debtor. The Garnishee Notice shall also be served on the Tax Debtor.

(v) Unless the taxes of the Tax Debtor have been paid, the recipient of a Garnishment Notice pursuant to section 19 (H) (iv), shall pay the amount immediately, or, if the

amount is not yet payable to the Tax Debtor when the amount becomes payable, to the collector.

(vi) Monies paid to the collector pursuant to section 19 (H) (v) shall be deposited into an interest bearing account and shall be paid against the Tax Debtor's outstanding taxes, upon the expiration of 30 days from the receipt of such, unless the Tax Debtor has initiated court proceedings in a court of competent jurisdiction with respect to such payment.

## **I. FORFEITURE OF PROPERTY**

(i) Notwithstanding any other action for the recovery of taxes set out in this By-law, if any taxes remain unpaid until the end of December of the second year after the calendar year in which they were first imposed, the Tax Debtor's interest in the Reserve in respect of which the taxes remain unpaid shall, subject to subsections (ii), (iii), (iv) and (v) herein, be absolutely forfeited.

(ii) The Tax Debtor's interest in the Reserve shall not be forfeited under subsection (i) until the collector serves a Notice of Forfeiture pursuant to section 19 (I) (v) and in the form set out in Schedule XI, on the Tax Debtor and on anyone else who may be in lawful possession of the lands and the date on which the Tax Debtor's interest in the Reserve forfeits shall be the 40th day after the date on which the notice was served.

(iii) Prior to serving the Notice of Forfeiture pursuant to section 19 (I) (v), the collector shall obtain authorization from the Taxation authority to proceed by forfeiture. The Taxation authority shall obtain the consent of the Minister or such other party as may be lawfully required, prior to giving the collector authority to serve a Notice of Forfeiture.

(iv) The Notice of Forfeiture shall state:

- (1) that the interest held by the Tax Debtor in the Reserve is subject to forfeiture under this section,
- (2) the amount of all taxes, costs and fees that are due and payable to the date of the notice,
- (3) the date on which the interest in the Reserve held by the Tax Debtor will forfeit,
- (4) the right to prevent forfeiture by payment under this section,
- (5) that on forfeiture under this section, the interest held by the Tax Debtor in the Reserve will be forfeited clear of all charges except those rights of way, easements or other such third party interests which otherwise attach to the land or interest in land.

(v) The Notice of Forfeiture shall be given by mailing or delivering it to the person entitled to it at that person's last known address or to the address of that person which is specified in the records of the Tax Authority.

(vi) Where any taxes remain unpaid on December 1 of the second year after the calendar year in which they were imposed, the payment of those taxes does not prevent forfeiture unless the payment:

- (1) includes all taxes then due and payable, and
- (2) is made before forfeiture occurs under this section.

(vii) The collector shall certify, in the form set out in Schedule XII to this By-law that the interest in the Reserve held by the Tax Debtor has been forfeited and such certification shall be registered in the Register of Surrendered and Designated Lands. Upon registration, the Registrar shall take any and all steps necessary to remove the Tax Debtor's interest in the Reserve.

#### J. ABSCONDING TAXPAYER

(i) Notwithstanding section 19 (C), where the Band Council considers it appropriate, it may authorize the collector to commence collection proceedings set out in sections 19(E), 19(F), 19(G) and 19 (J) and/or abridge or

dispense with the time periods required therein, at any time when the Band Council believes, on reasonable grounds, that taxes will be uncollectible because of the actions or proposed actions of the Taxpayer.

(ii) Without restricting s.19(J) (i), where the collector has reasonable grounds for believing that the assessed Taxpayer is planning to remove any or all of his/her property from the Reserve, dismantle and/or remove his/her improvements located on Reserve, or take any other actions which will either preclude or substantively impair the collection of any outstanding taxes owing pursuant to this By-law, he/she shall apply to the Band Council for authorization to immediately commence any of the collection proceedings set out in sections 19(E), 19(F), 19(G), and 19(J) and abridge or dispense with the time periods required therein.

(iii) In the alternative to section 19(J)(i), or upon the request of the Band Council following the application provided by section 19(J)(i), the collector may initiate proceedings in a court of competent jurisdiction, notwithstanding the fact that the time for payment of taxes has not yet expired.

#### K. DISCONTINUANCE OF SERVICES

(i) With the approval of the Band Council, any services provided by the Band or pursuant to any contract with the Band, to the Tax Debtor and/or to the lands and/or interests located on the reserve which have been assessed pursuant to this By-law may be discontinued. A Notice of Discontinuance of Services in the form of Schedule XIII to this Bylaw, shall be served upon the Tax Debtor, 30 days prior to such discontinuance, and shall include the date, time and place within that 30 days, upon which the Tax Debtor can appear before the Band Council to show cause as to why the services should not be discontinued. Following the appearance before Council, the Council shall determine whether or not it will

discontinue such services, and if so advise the person providing such services, to discontinue such services.

Approved by Chief and Council this 21 day of April, 1992

\_\_\_\_\_  
Chief

Councillors:

Clarence Jules  
Johnny Asinich  
\_\_\_\_\_

Russell Kasimir  
Fred Lantke  
\_\_\_\_\_



## **SCHEDULE I**

### **Costs Payable by a Taxpayer**

#### **Arising from Enforcement Proceedings**

- |    |   |                         |
|----|---|-------------------------|
| 1. | For preparation of and serving any and all notices required by Part XVI on the Taxpayer, Tax Debtor or any other person, newspaper or on any property etc   | \$35.00 per notice      |
| 2. | For attending, investigating, inventorying, cataloguing, and/or seizing property, and preparing and conducting a Sale by Distress, for each person involved:  | \$40.00 per hour        |
| 3. | For drafting, filing and executing a lien or encumbrance:   | \$150.00                |
| 4. | For sale of improvements and/or disposition of interests in reserve land, including attending, investigating, inventorying, cataloguing, preparing and executing a Sale of Improvements and Disposition of Interest on Reserve, for each person involved: | \$40.00 per hour        |
| 5. | For issuing and registering any and all certificates required by Part XVI:  | \$10.00 per certificate |
| 6. | For disbursements, including without limiting photocopying (.30 per page), advertising, storage fees etc.   | as and when arising     |

**SCHEDULE II**

**CERTIFICATION OF DEBT**

**OWING BY THE TAXPAYER**

**PURSUANT TO THE KAMLOOPS INDIAN BAND'S PROPERTY TAXATION BY-LAW**

I, \_\_\_\_\_, Tax Collector of the Kamloops Indian Band, certify that \$ \_\_\_\_\_  
\_\_\_\_\_ is the amount of the outstanding taxes which is due and owing by \_\_\_\_\_  
, (Taxpayer) with respect to \_\_\_\_\_ (Description of  
Property/Interest in the Kamloops Indian Reserve.

Attached hereto is a copy of that part of the assessment roll of the Kamloops Indian Band  
that references the property taxes which are due and payable by \_\_\_\_\_  
(Taxpayer) with respect to \_\_\_\_\_ (Description of interest on Reserve).

DATED the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

\_\_\_\_\_  
Tax Collector

**SCHEDULE III**

**DEMAND FOR PAYMENT AND  
NOTICE OF ENFORCEMENT PROCEEDINGS:**

TO: \_\_\_\_\_  
ADDRESS: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
RE: \_\_\_\_\_  
(Description of property)

The payment date of July 2, 19\_\_\_\_, prescribed by the Notice of Taxes served on you with respect to the above-noted property has now expired. The Kamloops Indian Band HEREBY DEMANDS IMMEDIATE PAYMENT IN FULL of the following debt which is due and owing:

Taxes:  
Interest:  
Other costs:

**TOTAL OUTSTANDING TAX DEBT:**

TAKE NOTICE THAT the failure to pay in full the above-mentioned tax debt within 30 days from the date of this Demand will result in procedures being taken by the Taxing Authority for the enforcement and collection of such debt. Additional costs may accrue to this debt.

The Kamloops Indian Band Property Taxation Bylaw contains detailed procedures allowing for the enforcement and collection of a tax debt which is due and owing. These enforcement and collection procedures may affect your property, including chattels located on this property and may affect the on-going services being provided to your property. The remedies and procedures which may be used by the tax Collector are set out in the Kamloops Indian Band Property Taxation Bylaw, a copy of the Bylaw is available for your review from the tax Collector upon request.

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

\_\_\_\_\_  
Tax Collector

## SCHEDULE IV

### NOTICE OF DISTRESS

TO: \_\_\_\_\_  
ADDRESS: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
RE: \_\_\_\_\_  
                    (Description of Property)

TAKE NOTICE THAT failure to pay the outstanding tax debt due and owing with respect to the above-noted property, being \$\_\_\_\_\_, on or before the expiration of seven days after the date of this notice will result in the tax Collector, pursuant to section 19(D)(iii) of the Kamloops Indian Band Property Taxation By-law, seizing by distress the goods general described as follows:

(a general description of the goods which are located on the  
property which has been assessed)

AND FURTHER TAKE NOTICE THAT failure to pay the outstanding tax debt upon the expiration of the 7 days set out above, will result in a copy of this notice being posted at the locations on Reserve where the goods are or will be located and will result in the seizure of such goods, which will be held in the possession of the tax Collector, at your cost, such cost being added to the amount of the taxes outstanding, until the tax debt is paid.

AND FURTHER TAKE NOTICE that pursuant to section 19(E)(i) of the Kamloops Indian Band Property Taxation Bylaw, you must commence legal proceedings in a court of competent jurisdiction to challenge such seizure within 60 days from the date of such seizure, or you will be estopped from denying the validity of both the seizure and the sale of such property.

AND FURTHER TAKE NOTICE THAT upon the expiration of 60 days after the goods have been seized and the failure to pay the outstanding tax debt or commence court proceedings as set out above, you will be deemed to have abandoned the goods seized and the tax Collector may authorize that the goods will be sold by public auction. A Copy of the Notice of Sale of Goods seized by Distress will be posted on your property located on Reserve, and will be published for at least 7 days in the \_\_\_\_\_ Newspaper, (one or more newspapers of general local circulation) before the date of sale.

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_, 19\_\_ .

\_\_\_\_\_  
Tax Collector

## **SCHEDULE V**

### **A NOTICE OF SALE OF GOODS SEIZED BY DISTRESS**

**TAKE NOTICE THAT** a sale by public auction for outstanding taxes owed to the Kamloops Indian Band will occur on \_\_\_\_\_, 19\_\_ at \_\_\_\_\_ o'clock at \_\_\_\_\_  
(Location) on the Kamloops Indian Reserve.

At the above noted sale, the following goods, seized by Distress pursuant to section 19(D) of the Kamloops Indian Band Property Taxation By-law, will be sold, with the proceeds of such sale being used to pay the outstanding tax debt:

### **GENERAL DESCRIPTION OF THE GOODS**

DATED AT \_\_\_\_\_ this \_\_\_ day of \_\_\_\_\_, 19\_\_.

\_\_\_\_\_  
Tax Collector

**SCHEDULE VI**

**NOTICE OF CANCELLATION OF INTEREST IN THE RESERVE**

**TO:** \_\_\_\_\_  
**ADDRESS:** \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
**RE:** \_\_\_\_\_  
\_\_\_\_\_  
(Description of Property)  
\_\_\_\_\_  
\_\_\_\_\_  
(Interest on Reserve)

TAKE NOTICE THAT failure to pay in full the outstanding tax debt of \$\_\_\_\_\_ with respect to the above-noted property will result, upon the expiration of 6 months from the date of this notice, in the cancellation of your interest in such property on the Reserve. The failure to pay such taxes is a breach of a term of the \_\_\_\_\_ (lease, license or permit) which can result in the cancellation of such interest.

Upon the cancellation of such interest you will be required to immediately vacate the reserve, and any rights or interests which you acquired through such \_\_\_\_\_ (lease, licence or permit) will cease to exist.

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

\_\_\_\_\_  
Tax Collector

**SCHEDULE VII**

**CERTIFICATION OF CANCELLATION OF LEASE**

**RE:**

\_\_\_\_\_  
**(Description of Property)**

\_\_\_\_\_  
\_\_\_\_\_  
**(Interest on Reserve)**

I, \_\_\_\_\_, tax Collector for the Kamloops Indian Band, hereby certify that the above-mentioned interest on the Kamloops Indian Reserve has been cancelled and/or terminated pursuant to Section 19(F)(iii) of the Kamloops Indian Band Property Taxation By-law as a result of the failure of \_\_\_\_\_ to pay the outstanding tax debt which was due and payable.

DATED AT \_\_\_\_\_ this \_\_\_\_ day of \_\_\_\_\_, 19\_\_.

\_\_\_\_\_  
**Tax Collector**

**SCHEDULE VIII**

**NOTICE OF SALE OF IMPROVEMENTS AND  
DISPOSITION OF INTEREST IN THE RESERVE**

**TO:** \_\_\_\_\_  
**ADDRESS:** \_\_\_\_\_  
\_\_\_\_\_

**RE:** \_\_\_\_\_  
                    (Description of Property)  
  
\_\_\_\_\_   
                    (Interest on Reserve)  
  
\_\_\_\_\_   
                    (Description of Improvements)

TAKE NOTICE THAT failure to pay all outstanding taxes with respect to the above-mentioned property, being \$\_\_\_\_\_, on or before the expiration to 60 days after the date of this notice will result in the tax Collector for the Kamloops Indian Band holding a sale by public auction (or tender) of the Improvements located on the above-mentioned property and a disposition by public auction (or tender) of the above-noted interest on the Reserve. The Sale of Improvements and Disposition of Interest in the Kamloops Indian Reserve shall be published in the \_\_\_\_\_ newspaper for 7 days prior to such sale and disposition, and shall be posted on the above-noted property located on the Reserve.

AND TAKE NOTICE THAT on or before the expiration of 6 months after the above-mentioned sale and disposition, you may redeem your improvements and interest in the Reserve by paying to the tax Collector the full amount of all taxes for which the improvements were sold and the interest disposed, together with all taxes which have subsequently fallen due, including without restricting, the cost of the above-mentioned sale and disposition. If upon the expiration of those 6 months any amount of the taxes remain outstanding, the sale of the improvements and disposition of the lease will be declared final, and the purchaser shall obtain both your title in the improvements sold and your interest in the Reserve.

AND TAKE NOTICE THAT upon the sale and disposition being declared final, you will be required to immediately vacate the property, and any rights or interests which you held in the improvements and to the Reserve land will be transferred in full to the purchaser.

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_. 19\_\_.

\_\_\_\_\_  
Tax Collector



**SCHEDULE IX**

**CERTIFICATION OF SALE AND  
DISPOSITION OF INTEREST ON RESERVE**

**RE:**

\_\_\_\_\_

\_\_\_\_\_  
(Description of Interest on Reserve)

\_\_\_\_\_  
(Description of Improvements)

I, \_\_\_\_\_, tax Collector of the Kamloops Indian Band, hereby certify that resulting from the failure of \_\_\_\_\_ to pay the outstanding tax debt on the above-mentioned interest on Reserve, that interest has been disposed of by Public Auction (or Tender) and the above-mentioned improvements have been sold by Public Auction (or Tender) pursuant to Sections 19(G)(ii) (19(G)(iv) for Public Tender) and 19(G)(x) of the Kamloops Indian Band Property Taxation By-law. The following person shall, pursuant to section 19(G)(xi) of that By-law, be substituted for the Tax Debtor as the holder/owner of the above-noted interest in the Reserve, including the improvements:

**NAME AND ADDRESS OF PURCHASER AT SALE**

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_.

\_\_\_\_\_  
Tax Collector

**SCHEDULE X**

**GARNISHEE NOTICE**

**TO:** \_\_\_\_\_  
**ADDRESS:** \_\_\_\_\_  
\_\_\_\_\_

**RE:** Outstanding Tax Debt of:

\_\_\_\_\_  
(Name of Tax Debtor)  
\_\_\_\_\_

\_\_\_\_\_  
(Description of Property)

**TAKE NOTICE THAT** the above-noted Tax Debtor has failed to pay the outstanding tax debt due and owing the Kamloops Indian Band. Pursuant to section 19(H)(ii) (or 19(H)(iv)) of the Kamloops Indian Band Property Taxation By-law, the tax Collector may require the payment of monies which are payable to the Tax Debtor on Reserve to be paid to the Band, as such become due from time to time, until the outstanding tax debt is paid in full.

**YOU ARE HEREBY REQUIRED TO** pay to the tax Collector at the Kamloops Band Office, on account of the Tax Debtor's outstanding tax debt, the monies which are either immediately payable or, as and when they become payable, from you to the Tax Debtor.

**AND FURTHER TAKE NOTICE THAT** this requirement will not be withdrawn unless the Tax Debtor settles the outstanding tax debt by payment in full. This notice is applicable to all such payments to be made by you to the Tax Debtor until the outstanding tax debt is paid.

**AND FURTHER TAKE NOTICE THAT** the monies paid will be deposited into an interest bearing account and shall be paid out to the Band upon the expiration of 30 days from the receipt of the monies, unless the Tax Debtor has served the Band with notice that court proceedings have been taken in respect of the garnishment. If court proceedings are taken, the tax Collector shall not pay the money out to the Band until there has been a judgment of the Court.

**DATED AT** \_\_\_\_\_ **this** \_\_\_\_\_ **day of** \_\_\_\_\_, 19\_\_\_\_.

\_\_\_\_\_  
Tax Collector

**SCHEDULE XI**

**NOTICE OF FORFEITURE**

**TO:** \_\_\_\_\_  
**ADDRESS:** \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
**RE:** \_\_\_\_\_  
                    (Description of Property)  
\_\_\_\_\_  
                    (Interest in the Reserve)

**TAKE NOTICE THAT** taxes imposed by the Kamloops Indian Band's Property Taxation Bylaw for the above-noted property in the year(s)\_\_\_\_\_,\_\_\_\_\_, have been outstanding for two (2) years and pursuant to Section 19(l)(i), the above-noted interest on the Reserve is now subject to forfeiture.

The amount of all taxes which are due and payable to the date of this notice is as follows:

**ITEMIZED STATEMENT OF ALL TAXES, INCLUDING INTEREST, PENALTIES, COSTS ETC.**

**AND FURTHER TAKE NOTICE** that unless the above-noted outstanding taxes are paid in full on or before the 40th day after the date of this notice, the interest you hold in this property will be absolutely and unconditionally forfeited to the Kamloops Indian Band. Upon such forfeiture, your interest in the Reserve will vest in the Band clear of all charges except those rights of way, easements or other such third party interests which attach to that Reserve land.

**AND FURTHER TAKE NOTICE THAT** where any taxes remain unpaid on December 1 of the second year after the calendar year in which they were imposed, the payment of those taxes does not prevent forfeiture unless the payment:

- (i) includes all taxes then due and payable, and
- (ii) is made before forfeiture occurs under this section.

**DATED AT**\_\_\_\_\_this\_\_\_day of\_\_\_\_\_, 19\_\_.

\_\_\_\_\_  
**Tax Collector**

**SCHEDULE XII**

**CERTIFICATION OF FORFEITURE**

**RE:**

\_\_\_\_\_  
(Description of Property)

\_\_\_\_\_  
(Interest on Reserve)

I, \_\_\_\_\_, tax Collector for the Kamloops Indian Band, hereby certify that resulting from the failure of \_\_\_\_\_ (Tax Debtor) to pay the outstanding tax debt owing on the above-mentioned interest in the Kamloops Indian Reserve, such interest has been forfeited to the Kamloops Indian Band pursuant to Sections 19(1)(i) of the Kamloops Indian Band Property Taxation By-law.

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_.

\_\_\_\_\_  
Tax Collector

**SCHEDULE XIII**

**NOTICE OF DISCONTINUANCE OF SERVICES**

**TO:** \_\_\_\_\_  
**ADDRESS:** \_\_\_\_\_  
\_\_\_\_\_

**RE:** \_\_\_\_\_  
(Description of Property)

**TAKE NOTICE THAT** the taxes for the above-noted property have been due and outstanding for \_\_\_\_\_ months, and that unless payment in full for this tax debt is received on or before 30 days after the date of this Notice, or you have appeared before the Band Council and shown cause as set out below, the following services provided to this property will be discontinued:

**LIST SERVICES TO BE DISCONTINUED**

**AND FURTHER TAKE NOTICE THAT** you may attend a meeting of the Band Council scheduled for \_\_\_\_\_, 19\_\_ at \_\_\_\_\_ o'clock, at \_\_\_\_\_ (place), (within the 30 days set out above) and show cause as to why the services should not be discontinued.

**DATED AT** \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_.

\_\_\_\_\_  
Tax Collector