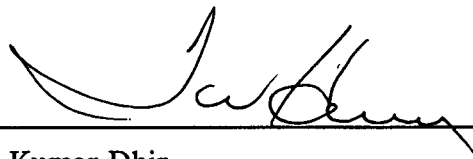


## CERTIFICATION

Pursuant to Section 83 of the *Indian Act* RSC 1985 C.I-5 and amendments thereto, I certify that the attached copy of the Tsleil-Waututh First Nation Consolidated Property Assessment and Taxation Bylaw, 1997 passed by the Tsleil-Waututh First Nation Council (also known as the Burrard Indian Band) on the 24th day of March, 1997 is a true copy of the said by-law.



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Kumar Dhir  
Director, Lands and Trust Services  
A Superintendent as defined in  
Section 2 (1) *Indian Act* RSC 1985

Minister of Indian Affairs  
and Northern Development



Ministre des Affaires  
indiennes et du Nord canadien

Ottawa, Canada K1A 0H4

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 Tsleil Waututh Nation (Burrard Indian Band), in the Province of British Columbia, at a meeting held on the 24<sup>th</sup> day of March 1997.

- **Consolidated Property Assessment and Taxation By-law, 1997**

*Jane Stewart*

Dated at Ottawa, Ontario this 30<sup>th</sup> day of September, 1997.

Canada

**TSLEIL WAUTUTH NATION**  
**( BURREARD INDIAN BAND )**

**CONSOLIDATED**  
**PROPERTY ASSESSMENT**  
**AND TAXATION BY-LAW**  
**1997**

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WHEREAS pursuant to paragraph 83(1)(a) of the Indian Act the Council of a Band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, in the Reserve, including rights to occupy, possess or use land, in the Reserve;

AND WHEREAS the Council of the Tsleil Waututh Nation ( Burrard Indian Band ) deems it to be in the best interests of the band to make a by-law for such purposes;

NOW THEREFORE BE IT RESOLVED the Council of the Tsleil Waututh Nation ( Burrard Indian Band ) at a duly convened meeting, enacts the following by-law.

### SHORT TITLE

1. This by-law may be cited as the Tsleil Waututh Nation ( Burrard Indian Band ) Consolidated Property Assessment and Taxation By- Law.

### PART I

### INTERPRETATION

2. (1) In this by-law,

"appellant" means any person authorized under this by-law to appeal an assessment notice.

"assessment area" means lands situated within the boundaries of Burrard Inlet Indian Reserve No. 3, Inlailawatash Indian Reserves No. 4 and 4A and any additions to the reserve lands of the Tsleil Waututh Nation ( Burrard Indian Band ).

"assessment roll" means a list prepared pursuant to this by-law setting out real properties within the assessment area and their assessed values.

"assessment year" means the year proceeding the taxation year in which taxes are to be levied.

"assessor" means a person, or persons, appointed from time to time by the Chief and Council for the purposes of all or part of

	this by-law and any related duties as required by the Chief and Council.
"assessed value"	means the actual value of land or improvements, or both, as determined under this by-law.
"Band"	means the Tsleil Waututh Nation ( Burrard Indian Band ).
"Band Council Resolution" or "resolution"	means a motion, as recorded in the minutes of the meeting, passed and approved at a duly convened meeting of the Council pursuant to the consent of a majority of the councillors of the Band present at that meeting
"Band land"	means Reserve land other than land held under a C.P.
"C.P."	means a Certificate of Possession as defined under Sections 20(1) and 20(2) of the Indian Act; and for the purposes of this by-law only, includes a Notice of Entitlement and a Certificate of Occupation as defined under Sections 20(4) and 20(5) of the Indian Act.
"Chief"	means the Chief of the Tsleil Waututh Nation ( Burrard Indian Band ).
"Chief and Council" or "Band Council"	means the Chief and Council of the Tsleil Waututh Nation ( Burrard Indian Band ) as selected by the custom of the Band or under sections 2(1) and 74 of the Indian Act.
"holder"	means a person in lawful possession of real property in the assessment area or a person who, for the time being, (a) is entitled to the possession of that property; or (b) is an occupant of that property; or (c) has any right, title, estate or interest in property; or (d) is a trustee of real property; in the assessment area.
"improvement"	means an addition to land and, without restricting the generality of the foregoing, includes: (a) anything erected or placed in, upon or under land, or affixed to land, so that without special mention it would be transferred by a transfer of land;

- (b) anything erected or placed in or upon, or affixed to an improvement, so that without special mention it would be transferred by a transfer of land;
- (c) any item of immovable machinery and equipment which is prescribed assessable by Band Council Resolution;
- (d) a mobile home.

"Indian"	means a person who is recorded in the Indian Registry pursuant to Section 5 of the Indian Act.
"interest"	includes any legal or beneficial right, title, estate or interest.
"land"	means land and improvements, or interest in land and improvements, in the Reserve, including rights to occupy, possess or use land and improvements in the Reserve.
"locatee"	means an Indian who is in lawful possession of land in the Reserve pursuant to Section 20(1) and (2) of the Indian Act.
"Minister"	means the Minister of Indian Affairs and Northern Development.
"mobile home"	means any structure whether equipped with wheels or not and whether self-propelled or not, that: <ul style="list-style-type: none"><li>(a) is used or designed for use as a dwelling or sleeping place, and</li><li>(b) is constructed or manufactured to be moved from one point to another by being towed or carried</li></ul> unless licensed and equipped to travel on a public highway and occupied by a genuine tourist and situated within a mobile home park for a period of less than 60 days.
"occupant"	means a person who, for the time being, is in actual occupation of real property.
"person"	in addition to its ordinary meaning includes a partnership, association, company, society or body corporate.



- "real property" means land and the improvements thereon and, without restricting the generality of the foregoing, includes any interest in land or improvements, the right to occupy, possess or use land or improvements in the Reserve, and includes a highway.
- "Reserve" means Burrard Inlet Indian Reserve No. 3, Inlailawatash Indian Reserves No. 4 and 4A and any additions to the reserve lands of the Tsleil Waututh Nation ( Burrard Indian Band ).
- "residential property" means real property used primarily for family residential purposes.
- "tax" or "taxes" means a levy imposed by Section 8, and includes all interest, penalties, costs or other charges imposed and payable pursuant to this by-law.
- "tax administrator" means the Band Administrator of the Tsleil Waututh Nation ( Burrard Indian Band ) or any person(s) delegated by the Band Council for such purposes.
- "tax debtor" means a person with outstanding obligations to pay taxes imposed by this by-law after the expiration of time provided for in the Demand for Payment and Notice of Enforcement Proceedings served pursuant to Section 57.
- "taxation authority" means the Chief and Council of the Tsleil Waututh Nation ( Burrard Indian Band ).
- "taxation year" means 1998 and each subsequent calendar year thereafter.
- "trailer" means any structure, other than a mobile home, whether ordinarily equipped with a wheels or not, that is constructed or manufactured to be moved from one point to another by being towed or carried.
- "trustee" means an executor, administrator, guardian, committee, receiver or any person having or taking upon himself the lawful possession, administration or control of property affected by an express trust, or having by law possession, management and control of the property of a person under any legal disability.

## PART II

### ADMINISTRATION

**Tax Administrator** 3. (1) The Band Council may appoint a person for a specified or indefinite term to administer this by-law who shall be called the "tax administrator".

- (2) The tax administrator is responsible for collection and enforcement under this by-law.
- (3) The Band Council may;
  - (a) appoint an acting tax administrator who may act in the case of the absence or disability of the tax administrator;
  - (b) appoint other officials to assist in the administration of this by-law;
  - (c) establish educational and professional requirements for the tax administrator and other officials who assist in the administration of this by-law;
  - (d) make such reasonable rules and guidelines as may be necessary to establish minimum standards of assessment performance; and
  - (e) develop, prescribe, and require the use of all forms necessary for the administration of this by-law.

## PART III

### APPLICATION OF BY-LAW

**Application of By-law** 4. This by-law applies to all land and interests in land within the Reserve.

**PART IV**

**LIABILITY TO TAXATION**

**Taxable Property**

5. (1) Subject to section 6, all land and any interest in land including any right to occupy, possess, or use land, is subject to taxation under this by-law.

(2) The taxation authority may accept payment of taxes in the form of grants-in-lieu of taxes or may otherwise accept settlement of a taxation issue where it is in the best interests of the Band to do so.

**Exemption**

6. The following land and interests in land in the Reserve are not subject to assessment and taxation

- (a) any real property of the Band or of a member of the Band;
- (b) any real property held or occupied by an Indian, who is registered pursuant to Section 5 of the Indian Act, subject to a fee for designated services established by a by-law of the Band;
- (c) any real property held or occupied by a body corporate, of which all issued and outstanding shares are held, legally and beneficially, by a Band member(s);
- (d) any real property held, occupied or controlled by a corporation for the benefit of the members of the Band, all the shareholders of which are members of the Band Council and/or members of the Band;
- (e) any real property held or occupied by a partnership or joint venture or by a corporation established for the benefit of the Band, all the shareholders of which are members of the Band Council and/or members of the Band; of which the Band is at least a 50 percent partner or co-joint venturer.
- (f) any real property held or occupied by an aboriginal organization, incorporated or otherwise, unless the Band Council decides that the exemption shall not apply.

## PART V

### LEVY OF TAX

Persons Subject to

Taxation

7. (1) Where land or an interest in land is subject to taxation, any person who has an interest in land, and who has a right to occupy, possess or use the land, or any person occupant of the land, is liable to taxation.

(2) Where more than one person is liable to taxation with respect to a parcel of land or an interest in a parcel of land, those persons are liable jointly and severally to taxation.

Tax Rates

8. (1) On or before the 31st day of May in each calendar year or so soon thereafter as practicable, the Band Council shall adopt a by-law to impose tax rates on property which is subject to taxation under this by-law. Taxes levied under this by-law relate to the calendar year in which the levy is first made and are based upon the assessed values as determined under the provisions of this by-law.

(2) For the purposes of imposing taxes on property which is subject to taxation, the Band Council may, by by-law, establish different classes of real property and establish different tax rates according to the class of real property to be taxed.

(3) Taxes shall be levied by applying the rate of tax against each \$1,000 of assessed value as determined in accordance with subsection (1).

9. Taxes levied in a taxation notice mailed under Section 24 are due and payable on July 1st of the year in which they are levied.

## PART VI

### INFORMATION FOR ASSESSMENT ROLL

Information for Assessment  
Roll

10. (1) Every person liable for tax and every person whose name is shown on the assessment roll shall, on request, forthwith furnish to the assessor or to the tax administrator, in writing and signed by the person concerned, information, in such detail as requested, in the form set out in Schedule I, concerning purchase price, terms and covenants in leases, construction costs, costs of alterations and repairs, rents payable, paid or agreed to be paid or otherwise concerning the land used or occupied by that person.
- (2) Where the assessor does not receive the information referred to in subsection (1), or is not satisfied that the information received is accurate, the assessor may value the land on the basis of information in his or her possession.
- (3) Every purchaser of an interest, subject to assessment and taxation within the Reserve, shall report the purchase price to the assessor and the tax administrator within 30 days of transfer of the said interest.

## PART VII

### ASSESSED VALUE

Assessor

11. The Band Council shall appoint an assessor for a specified or indefinite term. A subsequent appointment will rescind any previous appointment.

Valuation Date

12. For the purpose of determining the actual value of real property for an assessment the valuation date is July 1st of the preceding year during which the assessment roll is completed.

(a) the actual value to be determined on the valuation date shall be as if the real property were in the physical condition that it was in on October 31st following the valuation date.

13. The assessor shall complete a valuation which will constitute the assessed value for tax purposes commencing for the taxation year of 1998 and for each subsequent year or as amended in a taxation year in accordance with Part IX of this by-law.

14. (1) The assessor shall assess land according to the various classes of real property established by this by-law as set out in Schedule II.
- (2) The assessor shall determine the actual value of real property and provide the actual values, in the form of a completed assessment roll, to the tax administrator on or before January 31st of the taxation year.
15. (1) Except as provided in subsection (4), actual value means the market value of the real property interest to be assessed.
- (2) In determining actual value, the assessor may, except where this bylaw has a different requirement, give consideration to present use, location, original cost, replacement cost, revenue or rental value, selling price of the real property or comparable real property, economic and functional obsolescence and any other circumstances affecting the value of real property.
- (3) The assessor shall not assess roads or property exempt from taxation.
- (4) The assessor shall determine the actual value of the following, using the equivalent rates which would be applied if the interest in land was within the province of British Columbia:
  - (a) the pole lines, metallic or fibre optic cables, towers, poles, wires, transformers, conduits and mains of a telecommunication, trolley coach, bus or electrical power corporation, but not including substations;
  - (b) the track in place of a railway corporation;
  - (c) the pipe lines of a pipe line corporation for the transportation of petroleum, petroleum products, or natural gas, including valves, cleanouts, fastenings, and appurtenances located on the right of way, but not including distribution pipelines, pumping equipment, compressor equipment, storage tanks and buildings;
  - (d) the right of way for pole lines, cables, towers, poles, wires, transformers, conduits, mains and pipe lines referred to in paragraphs (a) and (c);
  - (e) the right of way for track referred to in paragraph (b).
- (5) Notwithstanding subsection (1), if the Band Council has, in a lease or other instrument granting an interest in land, placed a restriction on the use of the land, the assessor shall consider the restriction.
- (6) The duration of the interest referred to in subsection (5) or the right of the Band Council to terminate an interest is not a restriction within the meaning of subsection (5).

**PART VIII**

**THE ASSESSMENT ROLL**

Contents of Assessment Roll

16. No later than March 1st for the 1998 taxation year and each year thereafter the assessor shall prepare an assessment roll containing the following particulars:
  - (a) the name and last known address of the person assessed;
  - (b) a short description of the land;
  - (c) the classification of the real property;
  - (d) the assessed value of the real property;
  - (e) any other necessary information.
17. The assessor shall include in the assessment roll the particulars set out in Section 16 for any land or interest in land in respect of which grants-in-lieu of taxes may be accepted.
18. The assessor shall set out the assessed value of real property and may only set out separate values for land and improvements in relation to Section 15 (4).
19.
  - (1) A person whose name appears in the assessment shall give written notice to the assessor of any change of address.
  - (2) A person who is the holder of a charge or an interest in land or a right to use, occupy or possess land may give written notice, with full particulars of the nature, extent and duration of the charge to the tax administrator, and request copies of all tax notices issued during the duration of the charge, and the assessor shall enter that person's name and address on the assessment roll.
20.
  - (1) The assessment roll is effective on its adoption by resolution of the Band Council.
  - (2) On adoption, the assessment roll is open to inspection in the Tsleil Waututh Nation ( Burrard Indian Band ) office by any person during regular business hours.
21.
  - (1) The tax administrator shall on or before May 1st of each year mail a notice of assessment to every person named in the assessment roll in respect of each parcel of land or interest in land for which that person is liable to taxation or for which grants-in-lieu of taxes may be sought.
  - (2) The notice of assessment shall be in the form set out in Schedule III and shall contain the information set out in the assessment roll in respect of that parcel and shall contain a statement as to the right of appeal.

22. Where the tax administrator mails a notice of assessment, the tax administrator shall make an entry on the assessment roll of the date of mailing.

## PART IX

### ALTERATIONS AND ADDITIONS

Amendment of Assessment  
Roll

23. (1) Where the assessor finds that during the current taxation year:
- (a) taxable land or an interest in land is not entered in the assessment roll;
  - (b) the value of land or an interest in land is not the same as the valuation entered in the assessment roll by reason of
    - (i) the demolition, destruction or damaging of an improvement,
    - (ii) new construction or new improvements,
    - (iii) a change in a permitted use, or
    - (iv) a subdivision;
  - (c) there has been a change in the possession, use or occupation;
  - (d) there is any clerical error; or
  - (e) there has been a change in the eligibility for an exemption from taxation;

the assessor shall amend the assessment roll to effect the necessary changes but subject to Section 25, no amendments shall be made after December 31 of the current taxation year.

- (2) An amendment to the assessment roll is not effective until approved by resolution of the Band Council.

Notice of Amended  
Assessment

24. Where the assessment roll is amended, the tax administrator shall, as soon as practical after adoption of the amended assessment roll by resolution of the Band Council, mail a notice in the form set out in Schedule III in respect of the amended assessment to each person affected.

Under-assessment

25. Where there has been an under-assessment resulting from
- (a) a person's failure to disclose information required under this By-law with respect to land or an interest in land; or
  - (b) a person's concealment of information required under this by-law with respect to land or an interest in land, that results in an incorrect levy of taxes;

the tax administrator shall issue an amended assessment notice, in the form set out in Schedule III, for the current year and for the previous year during which the condition giving rise to the amendment to the assessment roll existed.



26. Where a condition that gives rise to an amendment to the assessment roll existed during part of a taxation year, the tax administrator shall, in preparing an amended tax notice, adjust the amount of the taxes due on a pro rata basis.
27. Parts VIII, X, XI, XII and XIV apply with respect to an amended assessment roll and to an amended assessment notice.
28. Where the Band Council approves an amendment to the assessment roll for the current year, the tax administrator shall refund any excess taxes that have been paid, together with interest at the average prevailing bank prime rate during the interest bearing period, and any balance unpaid shall, subject to notice of assessment and taxation, be due and payable, notwithstanding a receipt or certificate given by the tax administrator.

## PART X

### APPEALS

29. (1) The Chief and Council shall by Band Council Resolution establish an Assessment Review Committee which shall consist of:

A one member committee comprising a person who is an accredited appraiser of real property and who has been a member of the Assessment Appeal Board of the Province of British Columbia.

or, a three member committee comprising:

- (a) one person who is duly qualified to practice law in the Province of British Columbia;
- (b) one person who is an accredited appraiser of real property;
- (c) one person who is a member of the Tsleil Waututh Nation ( Burrard Indian Band ) who does not have any direct or indirect financial interest in any real property assessment to which an appeal relates, as set out in Section 34.

- (2) The Chief and Council shall maintain a list of substitute members of the Assessment Review Committee. Where a member of the Assessment Review Committee is disqualified, unable or unwilling to act, Chief and Council shall appoint the first person on the list of substitute members of the Assessment Review Committee to act for the period for which the member of the Assessment Review Committee is unavailable. If for any reason the first person on the list of substitute members is unable or unwilling to act The Chief and Council shall appoint the next person on the list until a substitute member of the Assessment Review Committee is able to act.

(3) A member of the Assessment Review Committee shall hold office for a period of three years, commencing on the date of appointment by Band Council Resolution, unless the member resigns or is otherwise removed from office in accordance with the terms of this by-law.

(4) Each member of the Assessment Review Committee and each substitute member actually appointed to act, shall be paid for his/her services as a member of the Assessment Review Committee at a rate of \$100.00 dollars per hour [or \$500.00 dollars per day] for time spent on activities related to the Assessment Review Committee.

(5) A member of the Assessment Review Committee shall be removed from office if he or she :

- (a) is convicted of an offense under the *Criminal Code*;
- (b) fails to attend three consecutive appeal hearings; or
- (c) fails to perform any of his or her duties under this by-law in good faith and in accordance with the terms of this by-law.

30. (1) A person whose name appears in the assessment roll, may appeal to the Assessment Review Committee in respect of the following matters:

- (a) the liability to assessment;
- (b) the assessed value;
- (c) the assessment classification; or
- (d) any alleged error or omission.

(2) An appellant shall file an appeal by delivering a notice of appeal containing the information set out in Schedule IV to the office of the Tsleil Waututh Nation ( Burrard Indian Band ) to the attention of the Assessor receivable by 4:00 p.m. on May 31st of the current taxation year or by 4:00 p.m. of the following May 31st with respect to an amended assessment from the previous taxation year.

(3) An appellant may make the appeal through his solicitor or agent, in which case the appeal shall set forth the name and address of the solicitor or agent, as well as the name and address of the appellant.

(4) Any notice or correspondence required to be given to an appellant shall be properly given if sent by registered mail to the solicitor or agent at the address set out in the appeal.

Duties of Committee

31. (1) The Assessment Review Committee shall:
- (a) hear and determine all appeals;
  - (b) investigate and advise the Chief and Council upon assessments, classes of assessments and assessment rolls which the Committee deems necessary;
  - (c) select a chairman of the committee who shall supervise and direct the work of the committee, when a three member committee is so appointed;
  - (d) give all appellants at least 10 days notice of the time and place for the hearing of appeals;
  - (e) have the custody of all records, documents, evidence and proceedings before the Assessment Review Committee;
  - (f) have control of its own proceedings in order to fairly and adequately determine any appeal, including the power to require the attendance of any person to give evidence at the hearing of the appeal; and
  - (g) where an appeal relates to real property of which a person other than the appellant is the holder, give each such person not less than ten days notice of the time, date and place fixed for the hearing by the Assessment Review Committee of the appeal, and the notice shall specify the nature of the appeal.

- (2) In performing its duties under this by-law the member(s) of the Assessment Review Committee shall:

- (a) ensure that the assessments and assessment rolls are equitable and that they represent fairly the assessment values provided for in this by-law;
- (b) act impartially, fairly and reasonably, to the best of their skill and ability.

Chairman

- (3) The Member, or Chairman, if a three person committee is appointed, of an Assessment Review Committee shall:

- (a) supervise and direct the work of the Assessment Review Committee, and
- (b) preside at sittings of the Assessment Review Committee.

Secretary

- (4) There may be a Secretary of Assessment Review Committee, who shall be appointed by the Assessment Review Committee.

Parties

32. (1) The assessor shall be a party to all appeal proceedings under this by-law and the Assessment Review Committee shall give the assessor concurrent notice of the appellant of any appeal hearing.

- (2) The Assessment Review Committee shall give the Band Council notice of appeal hearings.

Quorum

33. (1) A Member of the committee, so appointed as a one person committee, or two of the members of a three person committee, so appointed, constitute a quorum.

(2) All questions respecting the revision of an assessment roll and the deciding of any appeals with respect thereto shall be decided by a majority vote of the members of the Assessment Review Committee at the hearing.

Conflict of Interest

34. No person may sit as a member of the Assessment Review Committee hearing an appeal if that person :

(a) has a direct or indirect financial interest in any real property assessment to which an appeal relates;

(b) is the Chief or a member of the Band Council;

(c) is an employee of the Band or the Band Council;

(d) has financial dealings with the Band or the Band Council which might reasonably give rise to a conflict of interest and impair that persons' ability to deal fairly and impartially with an appeal as required under the terms of this by-law.

Date of sittings

35. (1) Subject to Section 38(2), the sittings of the Assessment Review Committee shall:

(a) be commenced no later than 120 days after the final date for submission of the Notice of Appeal referred to in Section 30; and

(b) be completed within 60 days of their commencement as set out in subsection 1(a).

(2) The tax administrator shall deliver the assessment roll to the Assessment Review Committee on or before the date upon which the Committee commences its sittings.

(3) The Assessment Review Committee shall mail a Notice of Hearing to all parties to the appeal in the form provided in Schedule V.

Witnesses and documents

36. (1) The Assessment Review Committee may request the attendance of witnesses and the production and inspection of documents.

(2) (a) A party to any appeal proceedings before the Assessment Review Committee may request that a Notice be served,

requesting the attendance of any person as a witness to give evidence at the hearing of the appeal;

(b) The Notice shall be signed by the Chairman of the Committee who issues it and shall be served on the witness by the party at least 2 days before the appeal.

(c) The Notice shall be in the form attached as Schedule VI.

Hearing of Appeals

37. (1) The Assessment Review Committee may hear all appeals from an assessment notice on the same day, or if deemed advisable, adjourn from time to time until all appeals have been heard and determined.

(2) An Assessment Review Committee may hear an appeal, whether the appellant is present or not.

(3) An Assessment Review Committee may, after hearing an appeal, postpone consideration thereof to some future time and the appellant shall, if required by the Committee, produce all relevant books, papers and documents and answer all proper questions and give all necessary information affecting the property or matter under consideration.

(4) An Assessment Review Committee may order that the costs of a proceeding before the Committee shall be paid by or apportioned between the persons affected by the appeal in the manner it thinks fit, provided however that such costs shall not exceed 10% of the amount of the taxes payable concerning the real property which is the subject of the appeal, as finally determined by the Assessment Review Committee.

Reference to Band Council

38. (1) Within 7 days from the hearing an appeal, the Assessment Review Committee shall submit to the Band Council its decisions on each appeal.

(2) Notwithstanding Section 35(1), the Assessment Review Committee may adjourn the appeal from time to time beyond the time for completion of the appeals and shall advise The Chief and Council with reasons for the adjournment.

(3) Within 15 days from the receipt of the decisions of the Assessment Review Committee, the assessor shall prepare a final assessment roll.

Notice of decision

(4) The Assessment Review Committee shall notify in writing each appellant and party to the appeal, of the decision of the Assessment Review Committee.

(5) The notice given under subsection (4) shall state that the appellant has a further right of appeal to a court of competent jurisdiction.

(6) On receipt of the decision of a final appeal to a court of competent jurisdiction the Assessment Review Committee shall, if the decision of the court is at variance with the conclusion at which it had itself arrived, amend its determination and direct the Assessor to amend the assessment roll accordingly.

Amendment of Roll

(7) Where the assessor amends an assessment roll under subsection (3) or (6), the assessor shall do so within seven days, and shall return the assessment roll forthwith to the Assessment Review Committee.

(8) Amendments made to the assessment roll pursuant to subsections (3) or (6) shall be dated and initialed by the assessor.

(8) Forthwith upon the receipt of an amended assessment roll under subsection (7), the Member, or Chairman, if so appointed, of the Assessment Review Committee shall:

- (a) authenticate the assessment roll by affixing to it a sworn or affirmed statement in the prescribed form; and
- (b) forward the authenticated assessment roll to the tax administrator.

**PART XI**

**TAX NOTICE**

Tax Notice

39. (1) Where the Band Council adopts an assessment roll, and after notices of assessment are mailed pursuant to Section 21, the tax administrator shall mail to every person whose name appears in the assessment roll, a tax notice in the form set out in Schedule VII, in respect of each parcel of land or interest in land for which that person is liable to taxation, for receipt by the taxpayer by June 1st of the taxation year. In the case of an amended assessment roll that has been adopted, the tax administrator shall mail an amended tax notice, within 10 days, to every person affected by the amendment.
- (2) The tax notice referred to in subsection (1) shall contain the information set out in Schedule VII which includes the particulars of any arrears and interest, where payment is to be made, and the manner of payment.
40. (1) The tax administrator shall enter the date of mailing the tax notice on the assessment roll.
- (2) The mailing of the tax notice by the tax administrator constitutes a statement of and demand for payment of the taxes.
41. Where applicable, a tax notice shall state that taxes are payable in conjunction with periodic lease payments under Part XIII.
42. (1) Where, subsequent to payment of taxes, it is shown that a property recorded on the taxation roll was not liable to taxation for the year for which it was taxed, or has been taxed for more than the proper amount, the tax administrator shall, at the direction of the Council, remit or refund to the person liable for the unpaid taxes the amount of taxes shown to have been imposed in excess of liability.
- (2) Where taxes imposed under this by-law are due from a person liable for the unpaid taxes to whom an amount is to be refunded under this section, the amount may, in the discretion of the council, be refunded in whole or in part by being applied as a credit on account of the taxes due and accruing due.

## PART XII

### DUE DATE AND INTEREST

When Taxes Payable

43. (1) Subject to Sections 44 and 45 taxes levied in a tax notice mailed under Section 39 are due and payable as of 4:00 p.m. on the first business day following July 1st of the year in which they are first levied at the office of the taxation authority notwithstanding that an appeal under Part X may be pending.

(2) All taxes payable under this by-law are debts due to the taxation authority and are recoverable as such in any court of competent jurisdiction or in any other manner provided by this by-law.

(3) 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 30. The proceedings shall be initiated within 30 days of the date of mailing of the tax notice referred to in Part XI.

(4) Unless a challenge is initiated pursuant to subsection (3), 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 Part XVI.

(5) The locatee or any other person who has registered a security interest against the taxpayer's interest in land in the Surrendered and Designated Lands Register and the Reserve Land Register, or a person on their behalf, may pay the taxes due and such payment shall extinguish the debt owing to the taxation authority.

44. Where taxes are due and payable in conjunction with payment of rent under Part XIII, the proportionate payment is due and payable on the date that the rent is due and payable.

45. Where an assessment roll is amended under this by-law, it shall, for the purposes of this Part, be deemed to be amended as of the date of adoption of the assessment roll under Section 23.

Interest

46. If all or any portion of taxes remain unpaid at 4:00 p.m. on the first business day following July 1st of the year they are first levied such unpaid portion shall bear interest at 10% (10 per cent), compounded



annually, and such rate may be changed from time to time by by-law of the Band Council.

47. Where taxes are in arrears and part payment is received, the payment shall be applied firstly to accrued interest and then arrears, and any balance shall be applied on account of current taxes.

### **PART XIII**

#### **PERIODIC PAYMENTS**

Payment of Percentage

48. The Band Council, with the consent of the locatee where applicable, may declare that the tax, with respect to any land or interest in land that is leased, be expressed as a percentage of the rent payment and collected with it in accordance with the terms of a lease agreement or the terms of an agreement with the landlord.

Payment on Account

49. Where the Band Council has entered into an agreement with the Crown, or with any person entitled to receive rents, for the collection of tax under this Part, the receipt by the Crown or such person of a payment on account of tax shall be a discharge of the liability for tax to the extent of the payment.

### **PART XIV**

#### **RECEIPTS AND CERTIFICATES**

Receipt

50. Except where Part XIII applies, on receipt of a payment of taxes, the tax administrator shall issue an official receipt to the tax payer, and shall enter the number of the receipt on the assessment roll opposite the land or interest in land for which the taxes are paid.

Certificate

51. On a request in writing, the tax administrator shall issue a certificate showing whether taxes have been paid with respect to any taxable land or interest in land, and if not, the amount of taxes and interest outstanding.

## PART XV

### APPLICATION OF REVENUES

- Application of Revenues 52. (1) All moneys raised under this by-law shall be placed in a special account or accounts.
- (2) Moneys raised shall include
- (a) taxes;
  - (b) grants-in-lieu of taxes;
  - (c) interest; and
  - (d) amounts collected on account of costs.
- (3) Subject to Section 53, an expenditure made out of moneys raised under this by-law shall be made under authority of a separate by-law.
- Authorized Expenditures 53. (1) The following expenditures relating to funds raised under this by-law are hereby authorized:
- (a) refunds of overpayment and interest;
  - (b) all expenses of preparation and administration of this by-law;
  - (c) the remuneration of the assessor and the tax administrator;
  - (d) all legal costs and other expenses of enforcement of this by-law.

## PART XVI

### COLLECTION AND ENFORCEMENT

#### PROOF OF DEBT

- Costs of Enforcement 54. 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 by-law. Such costs shall be in accordance with Schedule VIII to this by-law.
- Liability for Taxes 55. (1) 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.
- (2) Any tax, or portion thereof, due and payable under this by-law that has not been paid may be certified by the tax administrator, 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 IX, and is *prima facie* proof of the debt.

### SPECIAL LIEN AND PRIORITY OF CLAIM

- Taxes are a Special Lien 56. (1) 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.
- (2) The special lien and encumbrance referred to in Section 56(1) 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.
- (3) Any person who acquires land or an interest in land on which a lien under this by-law has been registered and the person whom the taxes were originally levied, are jointly and severally liable for the payment necessary to discharge the lien.
- (4) The tax administrator may register a certificate in the Surrendered and Designated Lands Register kept pursuant to Section 55 of the Indian Act or the Reserve Land Register kept pursuant to section 21 of the Indian Act, on or after January 2 following the taxation year in which the taxes are imposed.
- (5) When registered pursuant to Section 56(4), the special lien and encumbrance shall have priority over every subsequently registered claim, privilege, lien, charge, security interest, or encumbrance of every person, from the time of its registration.
- (6) When all taxes levied against the land have been paid, the tax administrator 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 or the Reserve Land Register. Such certification shall be sufficient proof of the payment of the taxes and the discharge of the special lien or encumbrance.
- (7) The special lien and encumbrance is not lost or impaired by reason of any technical error or omission.

## DEMAND FOR PAYMENT AND NOTICE OF ENFORCEMENT PROCEEDINGS

List of Unpaid Taxes

57 (1) Except for tax proceedings which have been postponed pursuant to Section 58(1), on or after January 2 following the year for which taxes are imposed, the tax administrator shall prepare a list of taxes which have not been paid, together with the name of the assessed taxpayer.

Demand for Payment and  
Notice of Enforcement  
Proceedings

(2) On completion of the list pursuant to Section 57(1), the tax administrator shall mail, in the form set out in Schedule X, a Demand for Payment and Notice of Enforcement Proceedings to all persons whose names are on the list, and to any locatee, tenants, agents or employees of such person whose rights, proprietary or otherwise, may, to the knowledge of the tax administrator, be affected by the enforcement proceedings.

(3) For the purposes of this section the mailing of a Demand for Payment and Notice of Enforcement Proceedings is deemed to be delivery to the addressee.

Commencement of  
Enforcement Proceedings

(4) Upon the expiration of the 30 day period provided in the Demand for Payment and Notice of Enforcement Proceedings delivered pursuant to Section 57(2) the tax administrator shall request authorization from the Band Council to commence enforcement proceedings against the tax debtors. The Band Council may direct the tax administrator to commence enforcement proceedings.

(5) Prior to the authorization of any of the enforcement proceedings set out in Sections 60, 62, 63, 64, and 65 the Band Council shall consult with any affected locatee.

Postponement, Reduction  
and Remission of Taxes

58 The Band Council may upon application by the tax debtor;

(1) postpone the taking of enforcement proceedings for a specified period; or

(2) reduce or remit the taxes where the Band Council determines that:

(a) full payment would result in undue hardship to the tax debtor; or

(b) it is necessary and in the best interest of the Band to effect a transfer of the tax debtor's interest.

59 The Band Council may from time to time provide by Band Council Resolution for the reduction of taxes due by taxpayer for a taxation year by an amount equal to or less than the amount by which the taxpayer would be entitled to have their tax indebtedness for the tax year reduced pursuant to the Home Owner Grant Act, RSBC 1979, c.171, as amended from time to time, if the taxpayer's property was not located within or part of the reserve or subject to taxation under this by-law but, rather, was located within a

municipality and/or regional district and was subject to taxation by the municipality and/or regional district to the provisions of such Act, provided, however, that the balance of taxes must be actually paid within the taxation year, or no reduction will be allowed.

### **DISTRESS: SEIZURE OF PROPERTY**

Distress

60. (1) With the authorization of the Band Council, if the taxes or any portion thereof remain unpaid after the 30 day period provided by the Demand for Payment and Notice of Enforcement served pursuant to Section 60 has expired, or upon the expiration of the period specified by the Council pursuant to Section 58(1), proceedings by way of distress, as set out herein, may be taken by the tax administrator.

Notice of Distress

(2) The tax administrator shall serve a Notice of Distress on the tax debtor and provide a copy of same to the locatee, where applicable, in the form set out in Schedule XI.

Seizure of Property

(3) If the taxes, or any portion thereof, remain outstanding following the time provided by the Notice of Distress, then the tax administrator 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 tax administrator.

(4) So long as the taxes, or any portion thereof, remain outstanding, no property seized pursuant to subsection (3) which are located on Reserve shall be removed therefrom, 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 the Band Council.

### **DISTRESS: SALE OF PROPERTY SEIZED BY DISTRESS**

Sale of Property Seized  
by Distress

61. (1) If the tax administrator seizes by distress the tax debtor's property pursuant to Section 60(3), and the tax debtor does not commence legal proceedings in a court of competent jurisdiction within 60 days after the date of seizure challenging such seizure, 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.

(2) Upon the expiration of 60 days after a seizure by distress pursuant to Section 60(3), if the outstanding taxes have not been paid in full, the goods 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.

(3) A Notice of Sale of Property Seized by Distress in the form of Schedule XII to this by-law 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.

(4) The sale of the goods seized by distress shall be conducted at the time and place advertised pursuant to subsection (3), unless it is necessary to adjourn such sale, in which case an additional notice shall be published in the manner provided by subsection (3).

(5) Any surplus resulting from the sale conducted pursuant to subsection (4), 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 tax administrator is uncertain as to the person entitled to such surplus the tax administrator shall pay such money into court by way of interpleader action.

(6) Any property of any tax debtor that would be exempt from seizure under a writ of execution issued by a superior court of the province in which the seizure is made are exempt from seizure under this section.

### **SALE OF IMPROVEMENTS OR PROPRIETARY INTEREST**

Sale of Improvements 62.  
or Proprietary Interest

(1) With the authorization of the Band Council, if the taxes or any part thereof remain unpaid after expiration of the 30 day period provided by the Demand for Payment and Notice of Enforcement served pursuant to Section 57, or upon the expiration of the period specified by the Band Council pursuant to Section 58(1), proceedings by way of sale of improvements or proprietary interests, may be taken by the tax administrator. The tax administrator shall serve the tax debtor and locatee, where applicable, with a Notice of Sale of Improvements and Disposition of Interests on Reserve, in the form of Schedule XIII to this by-law.

By Public Auction

(2) On June 30 following the year in which the taxes are imposed or if enforcement proceedings are postponed under Section 58(1), six months from the end of the period specified by the Council, and upon the failure of the tax debtor to pay the outstanding taxes or to commence legal proceedings in a court of competent jurisdiction challenging the sale or disposition, the tax administrator shall sell the improvements or dispose of the interest of the tax debtor in the Reserve by public auction, or pursuant to subsection (3) by public tender.

Publication of Auction

(3) The Band Council may 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.

(4) A Notice of Sale of Improvements and Disposition of Interest in the Reserve in the form of Schedule XIII to this by-law 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.

(5) The sale of the improvements and disposition of interest in the Reserve shall be conducted at the time and place advertised pursuant to subsection (3), unless it is necessary to adjourn such disposition. If an adjournment is necessary an additional notice shall be published in the manner provided by subsection (3).

Upset Price

(6) The tax administrator, upon receiving the prior approval of the Band Council, may at any sale and disposition conducted pursuant to subsections (2) or (4), 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.

(7) Where the tax administrator sets an upset price pursuant to subsection (6), and there is no bid at the sale and disposition conducted pursuant to subsections (2) or (4) that is equal to or greater than the upset price, the Band shall be deemed to be the purchaser and shall acquire the interest in the land free and clear of all encumbrances or charges.

Redemption Period

(8) At any time within six months after the sale and disposition held pursuant to subsections (2) or (4), the tax debtor may redeem his/her improvements and interest in the Reserve by paying to the tax administrator 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.

(9) If upon the expiration of the redemption period provided by subsection (8), any amount of the taxes remains outstanding, the sale of the improvements or disposition of the interests shall be considered final and with Ministerial consent, the purchaser shall obtain title to the full legal and beneficial interest in the improvements and to the tax debtor's interest in the Reserve. The tax administrator shall certify the sale in the form provided in Schedule XIV of this by-law. A certificate issued under this section shall be registered in the Surrendered and Designated Lands Register or the Reserve Land Registry and shall be served on the tax debtor.

(10) Upon the filing of the certificate provided by subsection (9), 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.

(11) Upon the filing of the certificate provided by subsection (9), any surplus resulting from the sale and disposition conducted pursuant to subsection (2) or (4), after deducting all outstanding taxes of the tax debtor and any other monies owing to the Band, 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 tax administrator is uncertain as to the person entitled to such surplus the tax administrator shall pay such money into court by way of interpleader action.

(12) Upon the filing of the certificate provided by subsection (9), 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.

(13) If, pursuant to subsections (7) and (8) the Band has become the owner of the improvements and interest in the Reserve, the tax administrator may sell such, as authorized by Band Council Resolution, within 90 days for not less than the upset price set pursuant to subsection (6).

#### **CANCELLATION OF PROPRIETARY INTEREST HELD BY TAXPAYER**

Notice of Cancellation

63. (1) With the authorization of the Band Council, if the taxes or any part thereof remain unpaid, after the 30 day period provided by the Demand for Payment and Notice of Enforcement served pursuant to Section 57 has expired, or upon the expiration of the period specified by the Band Council pursuant to Section 58(1), proceedings by way of cancellation of proprietary interest, as set out herein, may be taken by the tax administrator. The tax administrator shall serve a Notice of Cancellation of the tax debtor's interest in the reserve in the form of Schedule XV to this by-law.
- (2) The tax administrator shall mail a copy of the notice referred to in subsection (1) to every place where the interest is registered and to the locatee, where applicable.
- (3) Where taxes with interest are not paid before June 30 of the year following the taxation year in which they were imposed, or if enforcement proceedings are postponed under Section 58(1) then six months from the end of the period specified by the Band Council, the lease, license or permit to occupy the property which is the subject of the unpaid taxes may be canceled. The tax administrator shall certify the cancellation in the form provided in Schedule XVI to this by-law. A certificate issued under this section



shall be registered in the Surrendered and Designated Lands Register and the Reserve Land Register.

(4) Upon cancellation of the tax debtor's interest and with the consent of the Minister the Band shall acquire the interest in the land free and clear of all encumbrances or charges.

### FORFEITURE OF PROPERTY

Forfeiture of Property

64. (1) Notwithstanding any other action for the recovery of taxes set out in this by-law, if any taxes remain unpaid 24 months after the mailing of the Demand for Payment and Notice of Enforcement served pursuant to Section 57, the tax debtor's interest in the reserve in respect of which the taxes remain unpaid shall, subject to subsections (2), (3), (4) and (5) herein, be absolutely forfeited.

Notice of Forfeiture

(2) The tax debtor's interest in the reserve shall not be forfeited under subsection (1) until the tax administrator serves a Notice of Forfeiture pursuant to subsection (4) and in the form set out in Schedule XVII, 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 fortieth day after the date on which the notice was served.

(3) Prior to serving the Notice of Forfeiture pursuant to subsection (4), the tax administrator shall obtain authorization from the Band Council to proceed by way of forfeiture.

Contents of Notice of Forfeiture

(4) The Notice of Forfeiture shall state:

- (a) that the interest held by the tax debtor in the Reserve is subject to forfeiture under this section,
- (b) the amount of all taxes, costs and fees that are due and payable to the date of the notice,
- (c) the date on which the interest in the Reserve held by the tax debtor will forfeit,
- (d) the right to prevent forfeiture by payment under this section, and
- (e) that on forfeiture under this section, the interest held by the tax debtor in the Reserve will be forfeited clear of all valid and lawful charges except those rights of way, easements or other such third party interests which otherwise attach to the land or interest in land.

(5) The Notice of Forfeiture shall be given by mail or by 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 taxation authority.

(6) Where any taxes remain unpaid on December 31 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:

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

(7) With the consent of the Minister, the tax administrator shall certify, in the form set out in Schedule XVIII to this by-law, that the interest in the Reserve held by the tax debtor has been forfeited and the Registrar of the Indian Lands Registry in Ottawa, shall record the document cancelling the tax debtor's interest in the Reserve in the Register of Surrender and Designated Lands and the Reserve Land Register.

(8) Subject to paragraph 64 (4) (e), upon forfeiture of the tax debtor's interest the Band shall acquire the interest in the land free and clear of all encumbrances or charges.

### ABSCONDING TAXPAYER

Collection Proceedings  
without Notice

65. (1) Where the tax administrator has reasonable grounds to believe that the taxpayer intends to remove his/her goods from the Reserve, or intends to dismantle or remove his/her improvements on Reserve, or take any other actions which may preclude or impede the collection of outstanding taxes owing pursuant to this by-law, the tax administrator shall apply to the Band Council for authorization to immediately commence any of the collection proceedings set out in the by-law and abridge or dispense with the time periods required therein. The Band Council may authorize the tax administrator to commence any of the collection proceedings set out in the by-law and abridge or dispense with the time periods required therein.

(2) In the alternative to subsection (1), or upon the request of the Band Council, the tax administrator may initiate proceedings in a court of competent jurisdiction, notwithstanding the fact that the time for payment of taxes has not yet expired.

## DISCONTINUANCE OF SERVICES

Discontinuance of Services 66.

With the authorization of the Council, if the taxes or any part thereof remain unpaid, after the 30 day provided by the Demand for Payment and Notice of Enforcement served pursuant to Section 57 has expired, or upon the expiration of the period specified by Council pursuant to Section 58(1), any services provided by the Band or pursuant to any contract with the Band, to the tax debtor or to the lands 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 XIX to this by-law, shall be delivered upon the tax debtor and to the locatee where appropriate, 30 days prior to such discontinuance, and shall include the date, time and place within that 30 days when the tax debtor or the locatee may appear before the Band Council to show cause as to why the services should not be discontinued. Following the appearance, the Band Council shall determine whether or not it will discontinue such services.

## PART XVII

### SERVICE AND LOCAL IMPROVEMENT CHARGES

Establishment of Service 67. (1)  
and Local Improvement  
Charges

The Band Council may, by by-law, impose service and local improvement charges applicable to a part of the Reserve (hereinafter in this Part called the "area") to raise money for the following purposes:

- (a) the construction or installation of a highway, lane, sidewalk, boulevard, sanitary or storm sewer, irrigation work, street lights, water supply system, parking facility, gas supply system, drain, or other works that benefit property in the area;
- (b) the maintenance, operation, repair or construction of works;
- (c) cutting grass or weeds or trimming trees or shrubbery on any highway, lane or other public place;
- (d) suppression of dust on any highway, lane, or other public place;
- (e) collection and disposal of garbage;
- (f) collection and disposal of night soil or the contents of sewage holding tanks; and
- (g) notwithstanding subsections 1(a) to (f) inclusive, such other projects for the maintenance, improvement or repair of properties within the area as the Band Council may determine to be necessary or beneficial.

- (2) In this Part, "charge" means a local improvement charge and a service charge.

(3) A charge shall be based on the actual or estimated annual cost of the local improvement or service and shall be levied at

- (a) a uniform rate, or
- (b) rates for each class of property based on
  - (i) the number of lineal feet along the fronting or abutting lands;
  - (ii) the area determined by the fronting or abutting lands;
  - (iii) the number of dwelling-units or commercial or industrial occupancies on the lands served; or
  - (iv) the estimated or actual use or consumption of the service by occupants of the lands served.

(4) The costs levied shall include any expenses of engineering, advertising, interest and carrying costs, sinking-fund or amortization costs, banking, legal fees, administration and any other expenses incidental to initiating and carrying out the work.

(5) Notwithstanding section 6 of this by-law, land or interests in land not subject to tax are subject to charges levied under this Part.

Notice of Charges

68. (1) Before imposing a charge, the Band Council shall give notice by
- (a) publishing the notice, at least 15 days prior to the meeting referred to in Section 69, in a newspaper of general circulation on the Reserve, if any;
  - (b) posting the notice in the band administration offices and in prominent locations on the Reserve; and
  - (c) sending the notice by registered mail, in the form set out in Schedule XX, to affected holders or occupiers who are not resident on the Reserve and providing the locatee, if applicable, with a copy of the notice.
- (2) The notice required by subsections (1) (b) and (c) shall be given at least 15 days prior to the meeting referred to in Section 69.
- (3) It shall be sufficient notice under subsection (1) (c) if the address in the current assessment roll is used.
- (4) The notice shall state
- (a) the intention of the Band Council to have the work performed and levy the charge;
  - (b) the area in respect of which the charge is to be levied;

- (c) the rate at which the charge will be levied; and
- (d) that the Band Council shall hold a public meeting to consider written and oral representations.

Hearing of Representations

69. (1) On the date and at the time and place set out in the notice referred to in Section 68, the Band Council shall sit and receive and hear representations.
- (2) The Band Council shall not proceed with the charge until after it holds public meetings to consider representations.
- (3) Where the Band Council imposes a charge, it need not give notice in each succeeding year, unless it proposes to amend the by-law that imposes the charge.
- (4) A uniform increase, not exceeding 10 per cent, in the rate of a charge because of an increase in actual or estimated cost shall be deemed not to be an amendment to the by-law that imposes the charge.
70. (1) The tax administrator shall keep separate accounts for money raised by each charge under this Part.
- (2) The Band Council shall expend the money raised under this Part, and any interest that has accrued on that money.
71. (1) Charges under this Part shall be administered and enforced under this by-law in the same manner as taxes.
- (2) For greater certainty, it is hereby declared that charges are a special lien under Part XVI.
- (3) The charge may be part of or a supplement to the assessment roll.

**PART XVIII**

**GENERAL AND MISCELLANEOUS**

Interpretation

72. (1) Nothing under this by-law shall be rendered void or invalid, nor shall the liability of any person to pay tax or any other amount under this by-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 an assessment roll, tax notice, or any notice hereunder; or
  - (c) a failure of the taxation authority to do something within the required time.
73. A finding by a court that a provision of this by-law is void or invalid shall not affect the validity or invalidity of the rest of the by-law.

Limitation Period

74. Where a provision in this by-law is expressed in the present tense, the provision applies to the circumstances as they arise.
75. No action or proceeding for the return of money paid to the Band, or to the taxation authority, whether under protest or otherwise, on account of a demand, whether valid or invalid, made for tax or any amount under this by-law, shall be commenced after the expiration of 6 months from the making of the payment; but the payment shall be deemed to have been voluntarily made.

Extension of Time

76. The Chief and Council may by Band Council Resolution extend for a maximum of 30 days the time which anything is required to be done under this by-law and anything done within this period of time is as valid as if it had been done within the time otherwise provided for by this by-law.

Delivery of Notices

77. Where personal service is not required any notice delivered by the tax administrator or person acting under his direction, to a post office or a person authorized by the Canada Post Corporation to receive mail, is deemed to have been delivered to the addressee.

By-law Remedial

78. This by-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 objects.

Headnotes, Marginal Notes, etc.

79. Headnotes, marginal notes and headings form no part of the enactment, but shall be construed as being inserted for convenience of reference only.

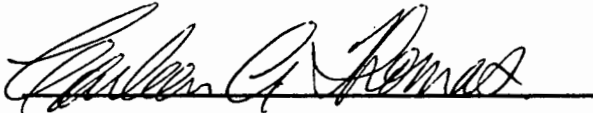
Coming into Force

80. This by-law shall come into force and effect on approval by the Minister.

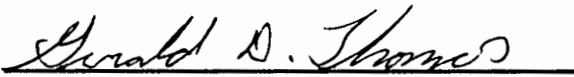
This by-law is hereby enacted by the Band Council at a duly convened meeting held on the  
24th day of March 1997.

A handwritten signature in black ink, appearing to read "Leonard George", written over a horizontal line.

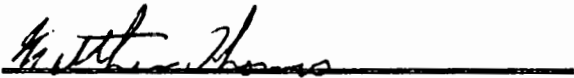
Chief Leonard George

A handwritten signature in black ink, appearing to read "Carleen A. Thomas", written over a horizontal line.

Councillor Carleen A. Thomas

A handwritten signature in black ink, appearing to read "Gerald D. Thomas", written over a horizontal line.

Councillor Gerald D. Thomas

A handwritten signature in black ink, appearing to read "Matthew Thomas", written over a horizontal line.

Councillor Matthew Thomas

**SCHEDULE I  
(Section 10)**

**REQUEST FOR INFORMATION**

To:

\_\_\_\_\_

Address:

\_\_\_\_\_

\_\_\_\_\_

Re:

\_\_\_\_\_

(Property Description)

Pursuant to Section 10 of the Tsleil Waututh Nation ( Burrard Indian Band ) Property Assessment and Taxation By-law, and pursuant to the authority vested in me by Band Council Resolution made the \_\_\_\_ day of \_\_\_\_, 19\_\_ I hereby request that you furnish to me, in writing, information concerning the following matters:

- 1.
- 2.
- 3.

Please be advised that if you do not provide me with accurate information as requested, it will be necessary for me to carry out my assessment on the basis of whatever information I may have in my possession.

Yours truly,

Assessor



**SCHEDULE II**  
**(Section 14)**

**CLASSES OF PROPERTY**

**Class 1 - Residential**

Class 1 property shall include only:

- (a) land or improvements, or both, used for residential purposes, including single family residences, duplexes, multi-family residences, apartments, condominiums, mobile homes, nursing homes, rest homes, summer and seasonal dwellings, bunkhouses, cookhouses and ancillary improvements compatible with and used in conjunction with any of the above, but not including:
  - (i) hotels or motels other than the portion of the hotel or motel building occupied by an interest holder as his residence, and
  - ii) land or improvements or both that are owned by the Crown in right of Canada or the Province of British Columbia, or by an agent of either, and are used for the purposes of:
    - (A) a penitentiary or correctional centre;
    - (B) a mental health facility as defined in the Mental Health Act of the Province of British Columbia;
    - (C) a hospital for the care of the mentally or physically handicapped;
- (b) improvements on land classified as a farm and used in conjunction with the farm operation, including the farm residence and outbuildings;
- (c) land having no present use and which is neither specifically zoned nor held for business, commercial, forestry or industrial purposes.

**Class 2 - Utilities**

Class 2 property shall include only land or improvements, or both, used or held for the purposes of, or for purposes ancillary to, the business of

- (a) transportation by railway,
- (b) transportation, transmission or distribution by pipeline,

- (c) communication by telegraph or telephone, including transmission of messages by means of electric currents or signals for compensation,
  - (d) generation, transmission and distribution of electricity, or;
  - (e) receiving, transmission and distribution of closed circuit television;
- but does not include that part of land or improvements or both
- (f) included in Classes 1, or 8,
  - (g) used as an office, retail sales outlet, administration building or purpose ancillary thereto, or
  - (h) used for a purpose other than a purpose defined in paragraphs (a) to (e) of this class.

#### Class 5 - Light Industry

Class 5 property shall include only land or improvements, or both, used or held for the purpose of extracting, processing, manufacturing or transporting of products, and for the storage of these products as an ancillary to or in conjunction with such extraction, processing, manufacture or transportation, but does not include those lands or improvements, or both,

- (a) included in class 2,
- (b) used principally as an outlet for the sale of a finished product to a purchaser for purposes of his own consumption or use and not for resale in either the form in which it was purchased or any other form, and
- (c) used for processing, manufacturing or storage of food or non-alcoholic beverages.

#### Class 6 - Business and Other

Class 6 property shall include all land and improvements not included in Classes 1, 2, 5 and 8.

#### Class 8 - Recreational Property/Non-Profit Organization

- (1) Class 8 property shall include only:
  - (a) land, but not improvements on that land, used solely as an outdoor recreational facility for the following activities or uses;
    - i) golf
    - ii) skiing;
    - iii) tennis;
    - iv) ball games of any kind;

- v) lawn bowling;
  - vi) public swimming;
  - vii) motor car racing;
  - viii) trap shooting;
  - ix) archery;
  - x) ice skating;
  - xi) waterslides;
  - xii) museums;
  - xiii) amusement parks;
  - xiv) horse racing;
  - xv) rifle shooting;
  - xvi) pistol shooting;
  - xvii) horse back riding;
  - xviii) roller skating;
  - xix) marinas;
  - xx) parks and gardens open to the public;
- (b) that part of any land and improvements used or set aside for use as a place of public worship or as a meeting hall for non-profit fraternal organization of persons of either or both sexes, together with the facilities necessarily incidental to that use, for at least 150 days in the year ending on June 30, of the calendar year preceding the calendar year for which the assessment role is being prepared, not counting any day in which the land and improvements so used or set aside are also used for
- i) any purpose by an organization that is neither a religious organization nor a non-profit fraternal organization,
  - ii) entertainment where there is an admission charge, or
  - iii) the sale or consumption, or both of alcoholic beverages.

Where a property falls into two or more prescribed classes the assessor shall determine the share of the actual value of the property attributable to each class and assess the property according to the proportion each share constitutes of the total actual value.

**SCHEDULE III**  
**(Sections 21(2), 24, 25)**

**NOTICE OF ASSESSMENT**

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

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

\_\_\_\_\_

RE: \_\_\_\_\_

(Description of Property or taxable interest)

Take notice that the Assessment Roll has been adopted by Band Council Resolution date the \_\_\_\_ day of \_\_\_\_, 19\_\_ and that in respect of the above-noted parcel of land or interest in land the following person(s) is/are liable to pay any taxes levied, pursuant to the Tsleil Waututh Nation ( Burrard Indian Band ) Property Assessment and Taxation By-law:

Name(s)

Address(s)

The assessed value of the real property \_\_\_\_\_

The classification of the real property \_\_\_\_\_

Total assessed value \_\_\_\_\_

And take notice that you may, within 30 days of the date of mailing of this Assessment Notice, appeal the assessment to the Assessment Review Committee in respect of liability to assessment, assessed value, any alleged assessment classification; or alleged error or omission. The notice of appeal must be in writing and signed by the appellant or his/her agent, and shall set out a mailing address to which all notices to such appellant may be sent. The notice of appeal shall be mailed to the attention of the Assessment Review Committee at the address hereon stated.

Dated at \_\_\_\_\_ the \_\_\_\_ day of \_\_\_\_\_, 19\_\_.

Tax Administrator

**SCHEDULE IV  
(Section 30)**

**APPEAL TO ASSESSMENT REVIEW COMMITTEE**

Pursuant to the provisions of the Tsleil Waututh Nation ( Burrard Indian Band )  
Property Assessment and Taxation By-law, I hereby appeal the assessment of the  
following property:

**(Description of the Property)**

On the following grounds:

- 1.
- 2.
- 3.
- 4.

Dated at \_\_\_\_ this \_\_\_\_ day of \_\_\_\_, 19\_\_.

**PRINTED NAME OF APPELLANT**

**APPELLANT'S  
SIGNATURE**

Address to which all notices to  
appellant are to be sent.

**TO: Assessment Review Committee**

c/o \_\_\_\_\_

**SCHEDULE V  
(Section 35(3))**

**NOTICE OF HEARING**

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

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

\_\_\_\_\_

RE: \_\_\_\_\_

(Description of Property)

Take notice that the Assessment Review Committee will hear your appeal, dated the \_\_ day of \_\_\_\_\_, 19\_\_ relating to the above-noted property which hearing shall be held at the hour of \_\_\_\_ (a.m./p.m.) on the \_\_\_\_ day of \_\_\_\_\_, 19\_\_.

And take notice that you should bring to the hearing all relevant documents pertaining to such appeal.

Dated at \_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_, 19\_\_.

Assessment Review Committee

per

**SCHEDULE VI  
(Section 36)**

**REQUEST FOR ATTENDANCE**

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

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

Whereas an appeal has been filed with respect to the assessment of property described as \_\_\_\_\_ (description of property), and whereas it has been made to appear that you may have information to assist the Assessment Review Committee.

This is therefore to request you to attend before the Assessment Review Committee at \_\_\_\_\_ (location) on the \_\_\_\_ day of \_\_\_\_\_ at \_\_\_\_\_ (a.m./p.m.) to give evidence concerning the said assessment, bringing with you any documents in your possession that may relate to the said assessment.

Dated at \_\_\_\_\_ this \_\_\_\_ day of \_\_\_\_\_, 19\_\_.

Assessment Review Committee

per

**SCHEDULE VII  
(Section 39)**

**TAX NOTICE**

To:

Address:

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RE:

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(Description of land or interest in land)

Pursuant to the provisions of the Tsleil Waututh Nation ( Burrard Indian Band ) Property Assessment and Taxation By-law, taxes in the amount as described below are hereby levied with respect to the above-noted parcel of land or interest therein. Taxes are due and payable by 4:00 p.m. ( of the first business day after July 1st ) July----, 199--.

The name(s) and address(s) of the person(s) liable to pay the taxes is(are) as follows:

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Assessed value	\$
Taxes (current year)	\$
Arrears	\$
Interest	\$
Total Payable	\$

Dated at \_\_\_\_\_ this \_\_\_\_ day of \_\_\_\_\_, 19\_\_.

Tax Administrator



**SCHEDULE VIII**  
**(Section 54)**

**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, 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 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 (\$0.30 per page), advertising, storage fees, etc. as and when arising

**SCHEDULE IX  
(Subsection 55(2))**

**CERTIFICATION OF DEBT  
OWING BY THE TAXPAYER**

**PURSUANT TO THE TSLEIL WAUTUTH NATION (BURRARD INDIAN BAND)  
PROPERTY ASSESSMENT AND TAXATION BY-LAW**

I, \_\_\_\_\_, Tax Administrator of the Tsleil Waututh Nation ( Burrard 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 Reserve).

Attached hereto is a copy of that part of the assessment roll of the Tsleil Waututh Nation  
(Burrard 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 \_\_\_\_\_, 199 \_\_\_\_\_.

Tax Administrator

**SCHEDULE X**  
**(Section 57)**

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

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

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

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

The payment date of June 30, 19\_\_\_, prescribed by the Notice of Taxes served on you with respect to the above-noted property has now expired. The Tsleil Waututh Nation ( Burrard 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 may result in procedures being taken by the Taxation Authority for the enforcement and collection of such debt. Additional costs may accrue to this debt.

The Tsleil Waututh Nation ( Burrard Indian Band ) Property Assessment and Taxation By-law 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 Administrator are set out in the Tsleil Waututh Nation ( Burrard Indian Band ) Property Assessment and Taxation By-law. A copy of the By-law is available for your review from the Tax Administrator upon request.

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

Tax Administrator

**SCHEDULE XI  
(Sections 60 and 61)**

**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 7 (seven) days after the date of this notice will result in the Tax Administrator, pursuant to Section 60(3) of the Tsleil Waututh Nation ( Burrard Indian Band ) Property Assessment and Taxation By-law, seizing by distress the property described as follows:

(a general description of the property which has been assessed)

AND FURTHER TAKE NOTICE THAT failure to pay the outstanding tax debt upon the expiration of the 7 (seven) days set out above, will result in a copy of this notice being posted at the locations on Reserve where the property is located and will result in the seizure of such property, which will be held in the possession of the Tax Administrator, 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 61(1) of the Tsleil Waututh Nation ( Burrard Indian Band ) Property Assessment and Taxation By-law; you must commence legal proceedings in a court of competent jurisdiction to challenge such seizure within 60 (sixty) 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 (sixty) days after the property has 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 property seized and the Tax Administrator may authorize that the property will be sold by public auction. A copy of the Notice of Sale of Property seized by Distress will be posted on your property located on Reserve, and will be published for at least 7 (seven) days in the \_\_\_\_\_ Newspaper, (one or more newspapers of general local circulation) before the date of sale.

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

Tax Administrator

**SCHEDULE XII**  
**(Section 61)**

**A NOTICE OF SALE OF PROPERTY SEIZED BY DISTRESS**

TAKE NOTICE THAT a sale by public auction for outstanding taxes owed to the Tsleil Waututh Nation ( Burrard Indian Band ) will occur on \_\_\_\_\_, 19\_\_ at \_\_\_ o'clock at \_\_\_\_\_(Location) on Burrard Inlet Indian Reserve No. 3.

At the above-noted sale, the following property, seized by Distress pursuant to Sections 60 and 61 of the Tsleil Waututh Nation ( Burrard Indian Band ) Property Assessment and Taxation By-law, will be sold, with the proceeds of such sale being used to pay the outstanding tax debt:

**GENERAL DESCRIPTION OF THE PROPERTY**

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

**Tax Administrator**

**SCHEDULE XIII**  
**(Subsections 62(1) and 62(3))**  
**NOTICE OF SALE OF IMPROVEMENTS AND**  
**DISPOSITION OF INTEREST IN THE RESERVE**

TO:

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ADDRESS:

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RE:

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(Description of Property)

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(Interest on Reserve)

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TAKE NOTICE THAT failure to pay all outstanding taxes with respect to the above-mentioned property, being \$\_\_\_\_, on or before the expiration to 60 (sixty) days after the date of this notice will result in the Tax Administrator for the Tsleil Waututh Nation (Burrard 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 Burrard Inlet Indian Reserve No. 3. The Sale of Improvements and Disposition of Interest in the Reserve shall be published in the \_\_\_\_\_ newspaper for 7 (seven) 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 (six) months after the above-mentioned sale and disposition, you may redeem your improvements and interest in the Reserve by paying to the Tax Administrator 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 (six) months any amount of the taxes remain outstanding, the sale of the improvements and disposition of the interest 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 Administrator

**SCHEDULE XIV  
(Subsection 62(10))**

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

RE:

\_\_\_\_\_

(Description of Interest on Reserve)

\_\_\_\_\_

(Description of Improvements)

I, \_\_\_\_\_, Tax Administrator of the Tsleil Waututh Nation (Burrard 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 62(5) and 62(6) for Public Tender) and 62(10) of the Tsleil Waututh Nation ( Burrard Indian Band ) Property Assessment and Taxation By-law. The following person shall, pursuant to Section 62(11) 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 Administrator

**SCHEDULE XV  
(Section 63(1))**

**NOTICE OF CANCELLATION OF INTEREST IN  
BURRARD INLET INDIAN RESERVE NO. 3.**

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 (six) months from the date of this notice, in the cancellation of your interest in such property on the Burrard Inlet Indian Reserve No. 3. 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, license or permit) will cease to exist.

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

Tax Administrator



**SCHEDULE XVI  
(Section 63)**

**CERTIFICATION OF CANCELLATION OF INTEREST  
IN BURRARD INLET INDIAN RESERVE NO. 3.**

RE:

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

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

I, \_\_\_\_\_, Tax Administrator for the Tsleil Waututh Nation (Burrard Indian Band), hereby certify that the above- mentioned interest on Burrard Inlet Indian Reserve No. 3 has been canceled or terminated pursuant to Section 63(3) of the Tsleil Waututh Nation (Burrard Indian Band) Property Assessment and 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 Administrator

**SCHEDULE XVII  
(Section 64(2))**

**NOTICE OF FORFEITURE**

TO:

\_\_\_\_\_

ADDRESS:

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

RE:

\_\_\_\_\_

(Description of Property)

\_\_\_\_\_

(Interest in the Reserve)

TAKE NOTICE THAT taxes imposed by the Tsleil Waututh Nation (Burrard Indian Band) Property Assessment and Taxation By-law for the above- noted property in the year(s) \_\_, \_\_, have been outstanding for two (2) years and pursuant to Section \_\_, the above-noted interest on Burrard Inlet Indian Reserve No. 3 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 fortieth day after the date of this notice, the interest you hold in this property will be absolutely and unconditionally forfeited to the Tsleil Waututh Nation (Burrard Indian Band). Upon such forfeiture, your interest in Burrard Inlet Indian Reserve No. 3 will vest in the Tsleil Waututh Nation ( Burrard Indian 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 Administrator

**SCHEDULE XVIII  
(Subsection 64(7))**

**CERTIFICATION OF FORFEITURE**

RE:

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(Description of Property)

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(Interest on Reserve)

I, \_\_\_\_\_, Tax Administrator for the Tsleil Waututh Nation ( Burrard 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 Burrard Inlet Indian Reserve No. 3, such interest has been forfeited to the Tsleil Waututh Nation ( Burrard Indian Band ) pursuant to Sections \_\_\_\_\_ and \_\_\_\_\_ of the Tsleil Waututh Nation (Burrard Indian Band) Property Assessment and Taxation By-law.

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

Tax Administrator

**SCHEDULE XIX  
(Section 66)**

**NOTICE OF DISCONTINUANCE OF SERVICES  
TSLEIL WAUTUTH NATION  
( BURRARD INDIAN BAND )**

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 (thirty) 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 Administrator