

Ministre des Affaires indiennes et  
du Nord canadien et interlocuteur fédéral  
auprès des Métis et des Indiens non inscrits



Minister of Indian Affairs and  
Northern Development and Federal Interlocutor  
for Métis and Non-Status Indians

Ottawa, Canada K1A 0H4

I, the Minister of Aboriginal Affairs and Northern Development, HEREBY  
APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law  
made by the Sucker Creek First Nation, in the Province of Alberta, at a  
meeting held on the 4<sup>th</sup> day of May, 2011.

- *Sucker Creek First Nation Property Assessment and Taxation By-law, 2011*

A handwritten signature in blue ink, appearing to be 'J. M. ...'.

Dated at Ottawa, Ontario, this 20<sup>th</sup> day of December 2011.

**SUCKER CREEK FIRST NATION  
PROPERTY ASSESSMENT AND TAXATION  
BY-LAW, 2011**

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PROPERTY ASSESSMENT AND TAXATION BY-LAW, 2011**

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SCHEDULES:

- I. Property Classes
- II. Request for Information by Assessor
- III. Notice of Assessment Inspection
- III(a). Form of Assessor Certification
- IV. Declaration of Purpose for the Use of Assessment Information
- V. Assessment Notice
- VI. Notice of Appeal
- VII. Notice of Hearing
- VIII. Order to Attend Hearing/Produce Documents
- IX. Notice of Withdrawal
- X. Request for Information by Tax Administrator
- XI. Tax Notice
- XII. Tax Certificate
- XIII. Demand for Payment/Notice of Enforcement
- XIV. Costs Payable by Debtor Arising from Enforcement Proceedings
- XV. Notice of Seizure of Personal Property
- XVI. Notice of Sale of Seized Personal Property
- XVII. Notice of Seizure of Interest in Land
- XVIII. Notice of Sale of Interest in Land
- XIX. Certificate of Sale of Interest in Land
- XX. Notice of Cancellation of Interest in Land
- XXI. Certificate of Cancellation of Interest in Land
- XXII. Notice of Forfeiture
- XXIII. Certificate of Forfeiture
- XXIV. Notice of Discontinuance of Services

WHEREAS:

A. Pursuant to paragraph 83(1)(a) of the *Indian Act*, the council of a first nation 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

B. The Council of the Sucker Creek First Nation deems it to be in the best interests of the First Nation to make a by-law for such purposes;

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

**PART I  
CITATION**

**Citation**

1. This By-law may be cited as the *Sucker Creek First Nation Property Assessment and Taxation By-law, 2011*.

**PART II  
DEFINITIONS AND REFERENCES**

**Definitions and References**

2.(1) In this By-law,

“assessable property” means property that is liable to assessment under this By-law;

“assessed value” means the market value of an interest in land or improvements, or both, as if the land or improvements were held in fee simple off the reserve, as determined under this By-law;

“assessment” means a valuation and classification of an interest in land;

“Assessment Notice” means a notice containing the information set out in Schedule V ;

“Assessment Review Board” means a board established by Council in accordance with section 19;

“assessment roll” means a list prepared pursuant to this By-law and includes a supplementary assessment roll and a revised assessment roll;

“assessor” means a person appointed by Council under subsection 3(1);

“Certificate of Cancellation of Interest in Land” means a certificate containing the information set out in Schedule XXI;

“Certificate of Forfeiture” means a certificate containing the information set out in Schedule XXIII;

“Certificate of Sale of Interest in Land” means a certificate containing the information set out in Schedule XIX;

“chair” means the chair of the Assessment Review Board;

“complainant” means a person who commences an appeal of an assessment under this By-law;

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

“debtor” means a person liable for unpaid taxes imposed under this By-law;

“Demand for Payment/Notice of Enforcement” means a notice containing the information set out in Schedule XIII;

“expenditure by-law” means a by-law under subsection 64(3);

“First Nation” means the Sucker Creek First Nation, being a band, as defined under the *Indian Act*;

“First Nation Corporation” means a corporation in which at least a majority of the shares are held in trust for the benefit of the First Nation or all of the members of the First Nation;

“holder” means a person in possession of an interest in land or a person who, for the time being:

- (a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land;
- (b) is in actual occupation of the interest in land;
- (c) has any right, title, estate or interest in the interest in land; or
- (d) is a trustee of the interest in land;

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

“interest in land” or “property” means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

“locatee” means a person who is in lawful possession of land in the reserve under subsections 21(1) and 21(2) of the *Indian Act*;

“manufactured home” means a structure whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to:

- (a) be moved from one place to another by being towed or carried, and
- (b) provide
  - (i) a dwelling house or premises,
  - (ii) a business office or premises,
  - (iii) accommodation for any other purpose,
  - (iv) shelter for machinery or other equipment, or
  - (v) storage, workshop, repair, construction or manufacturing facilities;

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

“Notice of Cancellation of Interest in Land” means a notice containing the information set out in Schedule XX;

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

“Notice of Forfeiture” means a notice containing the information set out in Schedule XXII;

“Notice of Hearing” means a notice containing the information set out in Schedule VII;

“Notice of Sale of Interest in Land” means a notice containing the information set out in Schedule XVIII;

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

“Notice of Seizure of Interest in Land” means a notice containing the information set out in Schedule XVII;

“Notice of Seizure of Personal Property” means a notice containing the information set out in Schedule XV;

“Notice of Withdrawal” means a notice containing the information set out in Schedule IX ;

“Order to Attend Hearing/Produce Documents” means notice containing the information set out in Schedule VIII;

“party”, in respect of an appeal of an assessment under this By-law, means the parties to an assessment appeal under section 30;

- “person” includes a partnership, syndicate, association and corporation, and the personal or other legal representatives of a person;
- “property class” means those categories of property established in subsection 5(10) for the purposes of assessment and taxation;
- “Province” means the province of Alberta;
- “register” in respect of an interest in land, means the Reserve Land Register, the Surrendered and Designated Lands Register, any other land register maintained under the *Indian Act* and any land register maintained by the First Nation;
- “Request for Information by Assessor” means a notice containing the information set out in Schedule II;
- “Request for Information by Tax Administrator” means a notice containing the information set out in Schedule X;
- “reserve” means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;
- “resolution” means a motion passed and approved by a majority of Council present at a duly convened meeting;
- “revised assessment roll” means an assessment roll amended in accordance with this By-law;
- “supplementary assessment roll” means an assessment roll under section 18;
- “secretary” means the secretary of the Assessment Review Board appointed under subsection 24(1);
- “tax administrator” means the person appointed by Council to that position under subsection 3(4);
- “Tax Notice” means a notice containing the information set out in Schedule XI;
- “tax roll” means a list prepared pursuant to this By-law of persons liable to pay tax on taxable property;
- “taxable property” means an interest in land that is subject to taxation under this By-law;
- “taxation year” means the calendar year to which an assessment roll applies for the purposes of taxation;
- “taxes” includes all taxes imposed, levied, assessed or assessable under the this By-law, and all penalties, interest and costs added to taxes under this By-law; and
- “taxpayer” means a person liable for taxes in respect of taxable property.

(2) In this By-law, references to a Part (e.g. Part I), section (e.g. section 2.0), subsection (e.g. subsection 3(1)) paragraph (e.g. paragraph 4(1)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this By-law, except where otherwise stated.

### **PART III ADMINISTRATION**

#### **Assessor and Tax Administrator**

3.(1) Council must, by resolution, appoint one or more assessors to undertake assessments of assessable property in accordance with this By-law and such other duties as set out in this By-law or as directed by Council.

(2) An appointment under subsection (1) is on the terms and conditions set out in the resolution.

(3) An assessor appointed by Council must be qualified to conduct assessments of real property in the Province.

(4) Council must, by resolution, appoint a tax administrator to administer this By-law on the terms and conditions set out in the resolution.

(5) The tax administrator's responsibilities include the collection of taxes and the enforcement of payment under this By-law.

(6) The tax administrator may, with the consent of Council, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of the First Nation.

(7) The tax administrator may deliver a Request for Information by Tax Administrator to a holder or a person who has disposed of property, and that person must provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, information for any purpose related to the administration of this By-law.

(8) The tax administrator is not bound by the information provided under subsection (7).

#### **Application of By-law**

4. This By-law applies to all interests in land.

### **PART IV ASSESSED VALUE**

#### **Assessment and Valuation**

5.(1) The assessor must assess all interests in land that are subject to taxation under this By-law and all interests in land for which payments-in-lieu may be accepted by Council.



(2) For the purpose of determining the assessed value of an interest in land for an assessment roll, the valuation date is July 1 of the year during which the assessment roll is completed.

(3) Where a lease or other instrument granting an interest in land places a restriction on the use of the property, other than a right of termination or a restriction on the duration of the interest in land, the assessor must consider the restriction.

(4) The assessed value of an interest in land for an assessment roll is to be determined as if on the valuation date:

(a) the interest in land was in the physical condition that it is in on December 31 following the valuation date; and

(b) the permitted use of the interest in land was the same as on December 31 following the valuation date.

(5) Except where otherwise provided, the assessor must assess interests in land at their market value as if held in fee simple off the reserve.

(6) The assessor must determine the assessed value of an interest in land and must enter the assessed value of the interest in land in the assessment roll.

(7) In determining assessed value, the assessor may, except where this By-law has a different requirement, give consideration to the following:

(a) present use;

(b) location;

(c) original cost;

(d) replacement cost;

(e) revenue or rental value;

(f) selling price of the interest in land and comparable interests in land;

(g) economic and functional obsolescence; and

(h) any other circumstances affecting the value of the interest in land.

(8) Without limiting the application of subsections (6) and (7), an interest in land used for an industrial or commercial undertaking, a business or a public utility enterprise must be valued as the property of a going concern.

(9) Council hereby establishes the property classes established by the Province for provincial property assessment purposes, for the purposes of assessment under this By-law and imposing taxes under this By-law.

(10) The property classes established under subsection (9) are set out in Schedule I to this By-law, and the classification criteria for each property class shall be determined using the corresponding provincial classification rules.

(11) The assessor must assess interests in land according to the property classes established under this By-law.

(12) Where a property falls into two (2) or more property classes, the assessor must determine the share of the assessed value of the property attributable to each class and assess the property according to the proportion each share constitutes of the total assessed value.

(13) Where two or more persons are holders of assessable property, the assessor may choose to assess the property in the name of any of those persons or in the names of two or more of those persons jointly.

(14) If a building or other improvement extends over more than one property, those properties, if contiguous, may be treated by the assessor as one property and assessed accordingly.

(15) Where an improvement extends over, under or through land and is owned, occupied, maintained, operated or used by a person other than the holder of the land, that improvement may be separately assessed to the person owning, occupying, maintaining, operating or using it, even though some other person holds an interest in the land.

(16) Except as otherwise provided in this By-law, for the purposes of assessing interests in land the assessor must use:

(a) the valuation methods, rates, rules and formulas established under provincial assessment legislation existing at the time of assessment; and

(b) the assessment rules and practices used by assessors in the Province for conducting assessments off the reserve.

## **PART V REQUESTS FOR INFORMATION AND INSPECTIONS**

### **Requests for Information**

6.(1) The assessor may deliver a Request for Information to a holder or a person who has assessable property, and that person must provide to the assessor, within fourteen (14) days from the date of delivery or a longer period as specified in the notice, information for any purpose related to the administration of this By-law.

(2) The assessor is not bound by the information provided under subsection (1) and may in all cases assess the assessable property based on the information available to him or her.

## Inspections

7.(1) The assessor may, for any purposes related to assessment, enter into or on and inspect land and improvements.

(2) Where the assessor wishes to conduct an inspection of assessable property for the purpose of assessing its value, the assessor must deliver a Notice of Assessment Inspection by personal delivery, mail, fax or e-mail to the person named on the assessment roll at the address indicated on the assessment roll.

(3) Personal delivery of a Notice of Assessment Inspection is made

(a) in the case of delivery to a residential dwelling, by leaving the notice with a person at least eighteen (18) years of age residing there; and

(b) in the case of delivery to any other assessable property, by leaving the notice with the person apparently in charge, at the time of delivery, on those premises.

(4) A Notice of Assessment Inspection is considered to have been delivered

(a) if delivered personally, at the time personal delivery is made;

(b) if sent by mail, five (5) days after the day on which the notice is postmarked;

(c) if sent by fax, at the time indicated on the confirmation of transmission; and

(d) if sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(5) Where an assessable property is occupied by a person other than the person named on the assessment roll, the person named on the assessment roll must make arrangements with the occupant to provide access to the assessor.

(6) Unless otherwise requested by the person named on the assessment roll, inspections of an assessable property must be conducted between 09:00 and 17:00 local time.

(7) If the assessor attends at an assessable property to inspect it and no occupant eighteen (18) years of age or older is present or permission to inspect the property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

(8) As part of an inspection under this section, the assessor must be given access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals respecting the assessable property and the occupant must, on request, furnish every facility and assistance required for the entry and examination.

**PART VI  
ASSESSMENT ROLL AND ASSESSMENT NOTICE**

**Assessment Roll**

8.(1) Not later than May 31 of the taxation year, the assessor must complete a new assessment roll containing a list of every interest in land that is liable to assessment under this By-law.

(2) The assessment roll must be in paper or electronic form and must contain the following information:

- (a) the name and last known address of the holder of the interest in land;
- (b) a short description of the interest in land;
- (c) the classification of the interest in land;
- (d) the assessed value by classification of the interest in land;
- (e) the total assessed value of the interest in land;
- (f) the net assessed value of the interest in land subject to taxation under this By-law; and
- (g) any other information the assessor considers necessary or desirable.

**Certification by Assessor**

9. On completion of the assessment roll the assessor must:

- (a) certify in writing in substantially the form set out in Schedule III(a) that the assessment roll was completed in accordance with the requirements of this By-law; and
- (b) deliver a copy of the certified assessment roll to Council.

**Assessor to Prepare and Certify Revised Assessment Roll**

10.(1) When revisions are necessary after the certification of the assessment roll under section 9, the assessor must:

- (a) modify the assessment roll to reflect all corrections of errors and omissions, and decisions received by the assessor from the Assessment Review Board;
- (b) date and initial amendments made to the assessment roll under this section; and
- (c) prepare a revised assessment roll.

(2) On completion of the revised assessment roll, the assessor must:

(a) certify in writing in substantially the form set out in Schedule III(a) that the revised assessment roll was completed in accordance with the requirements of this By-law; and

(b) deliver a copy of the certified revised assessment roll to Council and to the chair.

(3) On certification under this section, the revised assessment roll becomes the assessment roll for the taxation year and is deemed to be effective as of the date the assessment roll was certified under section 9.

### **Validity of Assessment Roll**

11. An assessment roll is effective on certification and, unless amended in accordance with this By-law by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is

(a) valid and binding on all parties concerned, despite

(i) any omission, defect or error committed in, or with respect to, the assessment roll;

(ii) any defect, error or misstatement in any notice required; or

(iii) any omission to mail any notice required; and

(b) for all purposes, the assessment roll of the First Nation until the next certified assessment roll or certified revised assessment roll.

### **Inspection and Use of Assessment Roll**

12.(1) On receipt by Council, the assessment roll is open to inspection in the First Nation office by any person during regular business hours.

(2) A person must not, directly or indirectly, use the assessment roll or information contained in the assessment roll to

(a) obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means; or

(b) harass an individual.

(3) The tax administrator may require a person who wishes to inspect the assessment roll to complete a declaration in substantially the form set out in Schedule IV:

(a) specifying the purpose for which the information is to be used; and

(b) certifying that the information contained in the assessment roll will not be used in a manner prohibited under this section.

### **Protection of Privacy in Assessment Roll**

13.(1) On application by a holder, the tax administrator may omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment roll if, in the tax administrator's opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's household.

(2) Where the tax administrator omits or obscures information under subsection (1), such information must be obscured from all assessment rolls that are available for public inspection under subsection 13(1) or are otherwise accessible to the public.

### **Chargeholders**

14.(1) Any person holding a charge on assessable property may, at any time, give notice with full particulars of the nature, extent and duration of the charge, to the assessor and request that the assessor add his or her name to the assessment roll in respect of that assessable property for the duration of the charge.

(2) On receipt of a notice and request under subsection (1), the assessor must enter the person's name and address on the assessment roll and provide copies of all Assessment Notices issued in respect of the assessable property.

### **Assessment Notice**

15.(1) The tax administrator must, on or before May 31 of the taxation year, mail an Assessment Notice to every person named in the assessment roll in respect of each assessable property, at the person's address on the assessment roll.

(2) Where requested by the recipient, an Assessment Notice may be e-mailed to a person named on the assessment roll, and the Assessment Notice will be deemed to have been delivered on the date that the e-mail is sent by the tax administrator.

(3) A person whose name appears in the assessment roll must give written notice to the tax administrator of any change of address.

(4) Any number of interests in land assessed in the name of the same holder may be included in one Assessment Notice.

(5) If several interests in land are assessed in the name of the same holder at the same value, the Assessment Notice may clearly identify the property assessed, without giving the full description of each property as it appears in the assessment roll.

(6) The tax administrator must provide, to any person who requests it and pays the fee of six dollars (\$6), the information contained in the current Assessment Notice sent by the tax administrator.

**PART VII  
ERRORS AND OMISSIONS IN ASSESSMENT ROLL**

**Amendments by Assessor**

16.(1) After the certification of an assessment roll under section 10, the assessor must notify and recommend correction to the Assessment Review Board of all errors or omissions in the assessment roll, except those errors or omissions corrected under subsection (2).

(2) After the certification of an assessment roll under section 10, the assessor may amend an individual entry in the assessment roll to correct an error or omission, with the consent of the:

- (a) holder of the interest in land; and
- (b) the complainant, if the complainant is not the holder.

(3) Without limiting subsection (1), the assessor must give notice to the Assessment Review Board and recommend correction of the assessment roll in any of the following circumstances:

- (a) because of a change in a holder that occurs before January 1 in a taxation year that is not reflected in the certified assessment roll and that results in
  - (i) land or improvements, or both, that were not previously subject to taxation become subject to taxation, or
  - (ii) land or improvements, or both, that were previously subject to taxation cease to be subject to taxation;

(4) Except as provided in section 18, or pursuant to an order of a court of competent jurisdiction, the assessor must not make any amendments to the assessment roll after May 31 of the current taxation year.

(5) Where the assessment roll is amended under subsection (1), the assessor must mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

**Supplementary Assessment Roll**

17.(1) If, after the certification of the revised assessment roll or where there is no revised assessment roll, the assessor finds that any interest in land:

- (a) was liable to assessment for the current taxation year, but has not been assessed on the current assessment roll; or
- (b) has been assessed for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed on the current assessment roll, provided that a supplementary roll under this section must not be

prepared after December 31 of the taxation year in which the assessment roll certified under section 10 applies.

(2) If, after the certification of the revised assessment roll or where there is no revised assessment roll, the assessor finds that an interest in land:

(a) was liable to assessment for a previous taxation year, but has not been assessed on the assessment roll for that taxation year; or

(b) has been assessed in a previous taxation year for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll or further supplementary assessment roll, in the same manner that it should have been assessed, but only if the failure to assess the interest in land, or the assessment for less than it was liable to be assessed, is attributable to:

(c) a holder's failure to disclose;

(d) a holder's concealment of particulars relating to assessable property;

(e) a person's failure to respond to a Request for Information by Assessor under subsection 7(1); or

(f) a person's making of an incorrect response to a Request for Information by Assessor under subsection 7(1),

as required under this By-law.

(3) In addition to supplementary assessments under subsections (1) and (2), the assessor may, at any time before December 31 of the taxation year in which the assessment roll certified under section 10 applies, correct errors and omissions in the assessment roll by means of entries in a supplementary assessment roll.

(4) The duties imposed on the assessor with respect to the assessment roll and the provisions of this By-law relating to assessment rolls, so far as they are applicable, apply to supplementary assessment rolls.

(5) Where the assessor receives a decision of the Assessment Review Board, in a taxation year, the assessor must create a supplementary assessment roll reflecting the decision of the Assessment Review Board and this section applies.

(6) Nothing in this section authorizes the assessor to prepare a supplementary assessment roll that would be contrary to an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction.

(7) A supplementary assessment roll that implements an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction may not be appealed to the Assessment Review Board.



(8) The assessor must, as soon as practicable, after issuing a supplementary assessment roll

(a) deliver a certified copy of the supplementary assessment roll to the Council;

(b) where the supplementary assessment roll reflects a decision of the Assessment Review Board, deliver a certified copy of the supplementary assessment roll to the chair; and

(c) mail an amended Assessment Notice to every person named on the assessment roll in respect of the interest in land affected.

(9) Where a supplementary assessment roll is issued under this By-law, the supplementary assessment roll is deemed to be effective as of the date the assessment roll was certified under section 10 in respect of the assessable property affected.

### **PART VIII ASSESSMENT REVIEW BOARD**

#### **Council to Establish Assessment Review Board**

18.(1) Council must, by resolution, establish an Assessment Review Board to

(a) consider and determine all recommendations from the assessor under subsection 17(1); and

(b) hear and determine assessment appeals under this By-law.

(2) The Assessment Review Board must consist of not less than three (3) members, including:

(a) at least one (1) member who is a member of the law society of the Province; and

(b) at least one (1) member who has experience in assessment appeals in the Province; and

(c) at least one (1) member who is also a member of the First Nation but not a member of Council.

(3) Each member of the Assessment Review Board must hold office for a period of three years unless the member resigns or is removed from office in accordance with this By-law.

(4) If a member of the Assessment Review Board is absent, disqualified, unable or unwilling to act, Council may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

### **Remuneration and Reimbursement**

19.(1) The First Nation must remunerate

- (a) a member of the Assessment Review Board [and a replacement member appointed to act], other than the chair, for his or her services at a rate of \$250.00 per day; and
- (b) the chair for his or her services at a rate of \$250.00 per day,

for time spent on activities related to the Assessment Review Board.

(2) The First Nation must reimburse a member of the Assessment Review Board [and a replacement member appointed to act] for reasonable travel and out of pocket expenses necessarily incurred in carrying out his or her duties.

### **Removal of Member**

20. Council may terminate the appointment of a member of the Assessment Review Board for cause, including where a member:

- (a) is convicted of an offence under the *Criminal Code*;
- (b) fails to attend three consecutive hearings of the Assessment Review Board; 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.

### **Conflicts of Interest**

21.(1) A person must not serve as a member of the Assessment Review Board if the person:

- (a) has a personal or financial interest in the assessable property that is the subject of an appeal;
- (b) is the Chief of the First Nation or a member of Council;
- (c) is an employee of the First Nation; or
- (d) has financial dealings with the First Nation which might reasonably give rise to a conflict of interest or impair that person's ability to deal fairly and impartially with an appeal as required under the terms of this By-law.

(2) For the purposes of paragraph (1)(a), membership in the First Nation does not in itself constitute a personal or financial interest in assessable property.

### **Appointment of Chair**

22.(1) Council must, by resolution, appoint one of the members of the Assessment Review Board as chair.

(2) The chair must:

- (a) supervise and direct the work of the Assessment Review Board;
- (b) undertake administrative duties as necessary to oversee and implement the work of the Assessment Review Board;
- (c) determine procedures to be followed at hearings consistent with this By-law;
- (d) administer an oath or solemn affirmation to a person or witness before his or her evidence is taken; and
- (e) preside at hearings of the Assessment Review Board.

(3) If the chair is absent or incapacitated, Council must designate a member of the Assessment Review Board as the acting chair for the period that the chair is absent or incapacitated.

#### **Appointment of Secretary**

23.(1) Council must, by resolution, appoint a secretary of the Assessment Review Board.

(2) The secretary of the Assessment Review Board must

- (a) have the custody and care of all records, documents, orders and decisions made by or pertaining to the Assessment Review Board; and
- (b) fulfill such other duties as directed by the chair and the Assessment Review Board.

#### **Duty of Member**

24. In performing their duties under this By-law, the members of the Assessment Review Board must act faithfully, honestly and impartially and to the best of their skill and ability, and must not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

### **PART IX APPEAL TO ASSESSMENT REVIEW BOARD**

#### **Appeals and Assessor Recommendations**

25. The Assessment Review Board:

- (a) must consider and determine assessor recommendations made under subsection 17(1) for changes to the assessment roll; and
- (b) must hear and determine appeals made under this Part.

### **Notice of Appeal**

26.(1) Any person, including without limitation the First Nation and the assessor, may appeal an assessment of assessable property to the Assessment Review Board by delivering:

- (a) a completed Notice of Appeal;
- (b) a copy of the Assessment Notice, and
- (c) an administration fee of thirty dollars (\$30),

to the assessor at the address set out in the Assessment Notice within thirty (30) days after the date on which the Assessment Notice was mailed or e-mailed to the person named on the assessment roll in respect of the assessable property.

(2) The grounds for an appeal may be in respect of one or more of the following:

- (a) the liability of the holder to taxation under this By-law;
- (b) the assessed value of the property;
- (c) the assessment classification of the property;
- (d) the applicability of an exemption to the property; and
- (e) any alleged error or omission in an assessment or Assessment Notice.

(3) Where an appeal is commenced with respect to a supplementary assessment roll, the appeal must be confined to the supplementary assessment roll.

### **Agents and Solicitors**

27. Where a complainant is represented in an appeal through a solicitor or agent, all notices and correspondence required to be given to the complainant are properly given if delivered to the solicitor or agent at the address set out in the Notice of Appeal.

### **Scheduling of Hearing**

28.(1) On delivery of a Notice of Appeal to the assessor, or on receipt of a recommendation from the assessor under subsection 17(1), the chair must, in consultation with the assessor, schedule a hearing of the appeal.

(2) The chair must, at least five (5) days before the hearing, deliver a Notice of Hearing to the parties and to each person named on the assessment roll in respect of the assessable property.

(3) Notwithstanding subsection (2), the chair is not required to deliver a Notice of Hearing to a holder of a property affected by an assessor recommendation under subsection 17(1) where the recommendation:

- (a) results in a decrease in the assessed value of the property;

- (b) does not change the classification of the property; and
- (c) does not result in the removal of an exemption.

### **Parties**

29. The parties in a hearing, except as provided in subsection 29(3), are:

- (a) the complainant;
- (b) the holder of the assessable property, if not the complainant;
- (c) the assessor; and
- (d) any person who the Assessment Review Board determines may be affected by the appeal or assessor recommendation, upon request by that person.

### **Delivery of Documentation**

30. The assessor must without delay deliver a copy of any document submitted by a party in relation to a hearing to all other parties.

### **Timing for Hearing**

31. Subject to section 42, the Assessment Review Board must commence and complete all appeal hearings without delay.

### **Daily Schedule**

32.(1) The chair must:

- (a) create a daily schedule for the hearings of the Assessment Review Board; and
- (b) post the daily schedule at the place where the Assessment Review Board is to meet.

(2) The Assessment Review Board must proceed to deal with appeals in accordance with the daily schedule, unless the Assessment Review Board considers a change in the schedule necessary and desirable in the circumstances.

### **Conduct of Hearing**

33.(1) The Assessment Review Board must give all parties a reasonable opportunity to be heard at a hearing.

(2) A party may be represented by counsel or an agent and may make submissions as to facts, law and jurisdiction.

(3) The Assessment Review Board may conduct a hearing whether the complainant is present or not, provided the complainant was given notice of the hearing in accordance with this By-law.

(4) The burden of proof in an appeal is on the person bringing the appeal.

(5) In an oral hearing, a party may call and examine witnesses, present evidence and submissions and conduct cross examination of witnesses as reasonably required by the Assessment Review Board for a full and fair disclosure of all matters relevant to the issues in the appeal.

(6) The Assessment Review Board may reasonably limit further examination or cross examination of a witness if it is satisfied that the examination or cross examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.

(7) The Assessment Review Board may question any witness who gives oral evidence at a hearing.

(8) The Assessment Review Board may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

(9) The Assessment Review Board may conduct its proceedings by any combination of written, electronic and oral hearings.

(10) An oral hearing must be open to the public unless the Assessment Review Board, on application by a party, determines that the hearing should be held in camera.

#### **Maintaining Order at Hearings**

34.(1) The Assessment Review Board may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.

(2) Without limiting subsection (1), the Assessment Review Board may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Assessment Review Board orders otherwise.

#### **Summary Dismissal**

35.(1) At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the following apply:

- (a) the appeal is not within the jurisdiction of the Assessment Review Board;
- (b) the appeal was not filed within the applicable time limit; or
- (c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

(2) Before dismissing all or part of an appeal under subsection (1), the Assessment Review Board must give the complainant an opportunity to make submissions to the Assessment Review Board.

(3) The Assessment Review Board must give written reasons for any dismissal made under subsection (1) to all parties.

### **Quorum**

36.(1) A majority of the members of the Assessment Review Board constitutes a quorum, provided that there shall not be less than three members present at any time.

(2) Where a quorum of the members of an Assessment Review Board is not present at the time at which a hearing is to be held, the hearing must be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

### **Decisions**

37. A decision of the majority of the members is a decision of the Assessment Review Board and, in the case of a tie, the decision of the chair governs.

### **Combining Hearings**

38. The Assessment Review Board may conduct a single hearing of two or more appeals related to the same assessment roll if the matters in each hearing are addressing the same assessable property or substantially the same issues.

### **Power to Determine Procedures**

39. Subject to this By-law, the Assessment Review Board has the power to control its own processes and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

### **Orders to Attend/Provide Documents**

40.(1) At any time before or during a hearing, but before its decision, the Assessment Review Board may make an order requiring a person to:

- (a) attend a hearing to give evidence; or
- (b) produce a document or other thing in the person's possession or control as specified by the Assessment Review Board,

by issuing an Order to Attend Hearing/Produce Documents and serving it on the person at least two (2) days before the hearing.

(2) Where an order is made under subsection (1), the Assessment Review Board must pay to the person a twenty dollar (\$20) witness fee plus reasonable traveling expenses to attend and give evidence before the Assessment Review Board.

(3) A party may request that the Assessment Review Board make an order under subsection (1) to a person specified by the party.

(4) Where a party makes a request under subsection (3)

(a) the chair must sign and issue an Order to Attend Hearing/Produce Documents and the party must serve it on the witness at least two (2) days before the hearing; and

(b) a party requesting the attendance of a witness must pay a twenty dollar (\$20) witness fee plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

(5) The Assessment Review Board may apply to a court of competent jurisdiction for an order directing a person to comply with an order under subsection (1).

### **Adjournments**

41. The Assessment Review Board may:

(a) hear all appeals or assessor recommendations on the same day or may adjourn from time to time until all matters have been heard and determined; and

(b) at any time during a hearing, adjourn the hearing.

### **Costs**

42. The Assessment Review Board may make orders for payment as follows:

(a) requiring a party to pay all or part of the costs of another party in connection with the appeal;

(b) requiring a party to pay all or part of the costs of the Assessment Review Board in connection with the appeal,

where the Assessment Review Board considers the conduct of a party has been improper, vexatious, frivolous or abusive.

### **Reference on Question of Law**

43.(1) At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer a question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

(2) The stated case must be in writing and filed with the court registry, and must include a statement of the facts and all evidence material to the stated case.

(3) The Assessment Review Board must:



- (a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given, and
- (b) decide the appeal in accordance with the opinion of the court.

### **Matters before the Courts**

44. If a proceeding with respect to liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction:

- (a) before the hearing is to commence, the hearing must be deferred until the matter is decided by the court;
- (b) during the hearing, the hearing must be adjourned until the matter is decided by the court; or
- (c) after the hearing has concluded but before a decision on the appeal is given, the decision must be deferred until the matter is decided by the court.

### **Withdrawal of Appeal**

45.(1) A complainant may withdraw an appeal under this By-law by delivering a Notice of Withdrawal to the Assessment Review Board.

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the Assessment Review Board must dismiss the matter set for its consideration.

### **Delivery of Decisions**

46.(1) The Assessment Review Board must, at the earliest opportunity after the completion of a hearing, deliver a written decision on the appeal or assessor recommendation to all parties.

(2) The written decision submitted by the Assessment Review Board under this section must include a statement that the appellant has a further right of appeal on a question of law to a court of competent jurisdiction.

(3) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of six dollars (\$6).

(4) The tax administrator may obscure or omit personal information (other than name and address) and financial business information from decisions provided under subsection (1) provided that assessment and property tax information must not be obscured or omitted.

### **Appeals**

47.(1) An appeal lies from the Assessment Review Board to a court of competent jurisdiction on a question of law.

(2) An appeal under subsection (1) must be commenced within thirty (30) days of the delivery of the Assessment Review Board's decision under subsection 47(1).

### **Delivery of Documents under this Part**

48.(1) Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or e-mail.

(2) Personal delivery of a document is made:

(a) in the case of an individual, by leaving the document with the individual or with a person at least 18 years of age residing at the individual's place of residence;

(b) in the case of a first nation, by leaving the document with the person apparently in charge, at the time of delivery, of the administrative office of the first nation;

(c) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the head office or a branch office of the corporation, or with an officer or director of the corporation.

(3) Subject to subsection (4), a document must be considered to have been delivered:

(a) if delivered personally, at the time that personal delivery is made;

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

(c) if sent by fax, at the time indicated on the confirmation of transmission; or

(d) if sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 17:00 local time on a business day must be considered to have been delivered at 09:00 on the next business day.

## **PART X LIABILITY FOR TAXATION**

### **Tax Liability**

49.(1) Except as provided in Part XI, all interests in land are subject to assessment and taxation under this By-law.

(2) Taxes levied under this By-law are a debt owed to the First Nation, recoverable by the First Nation in any manner provided for in this By-law or in a court of competent jurisdiction.

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

(4) Where a person alleges that he or she is not liable to pay taxes imposed under this By-law, the person may seek a remedy from the Assessment Review Board or Council or initiate proceedings in a court of competent jurisdiction.

(5) Taxes are due and payable under this By-law notwithstanding a proceeding under subsection (4).

(6) Any person who shares the same interest in taxable property is jointly and severally liable to the First Nation for all taxes imposed on that taxable property under this By-law during the taxation year and for all unpaid taxes imposed in a previous taxation year, including for clarity interest, penalties and costs as provided in this By-law.

### **Refunds**

50.(1) Where:

(a) the Assessment Review Board, Council or a court of competent jurisdiction, determines that a person is not liable for taxes under this By-law; or

(b) it is determined under this By-law that a person was taxed in excess of the proper amount,

the tax administrator must refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to a refund of taxes, Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to the First Nation in respect of taxable property held by that person.

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

(a) interest on the amount of the over payment at current bank rates;

(b) payment of an amount of interest less than five dollars (\$5) will not be made.

## **PART XI EXEMPTIONS FROM TAXATION**

### **Exemptions**

51.(1) The following interests in land are exempt from taxation under this By-law to the extent indicated:

(a) subject to subsection (2), any interest in land held or occupied by a member of the First Nation;

(b) subject to subsection (2), any interest in land held or occupied by the First Nation or a First Nation Corporation;

- (c) a building used for public school purposes or for a purpose ancillary to the operation of a public school, and the land on which the building stands;
- (d) a building used or occupied by a religious body and used for public worship, religious education or as a church hall, and the land on which the building stands;
- (e) a building used solely as a hospital, not operated for profit, and the land on which the building stands;
- (f) a building used as a university, technical institute or public college, not operated for profit, and the land on which the building stands;
- (g) an institutional building used to provide housing accommodation for the elderly or persons suffering from physical or mental disability, not operated for profit, and the land on which the building stands; and
- (h) that land of a cemetery actually used for burial purposes.

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

(3) An exemption from taxation applies only to that portion of a building occupied or used for the purpose for which the exemption is granted, and a proportionate part of the land on which the building stands.

## **PART XII GRANTS AND ABATEMENT**

### **Grants for Surrounding Land**

**52.** Where a building is exempted from taxation under this By-law, Council may provide for a grant to the holder equivalent to the taxes payable on that area of land surrounding the building determined by Council to be reasonably necessary in connection with it.

### **Annual Grants**

**53.** Council will in each taxation year determine all grants that will be given under this Part and will authorize those grants in an expenditure by-law.

## **PART XIII LEVY OF TAX**

### **Tax Levy**

**54.(1)** On or before May 1 in each taxation year, Council must adopt a by-law pursuant to section 83 of the *Indian Act* setting the rate of tax to be applied to each property class.

(2) A by-law setting the rate of tax may establish different tax rates for each property class.

(3) Taxes must be levied by applying the rate of tax against each one thousand dollars (\$1,000) of assessed value of the interest in land.

(4) Taxes levied under this By-law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

(5) Notwithstanding subsection (3), Council may establish, in its annual by-law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land, provided that the minimum tax must not exceed fifty dollars (\$50).

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

### **Tax Payments**

55.(1) Taxes are due and payable on June 30 of the taxation year in which they are levied.

(2) Taxes must be paid at the office of the First Nation during normal business hours, by cheque or cash.

(3) Payment of taxes made by cheque, money order or money order must be made payable to the Sucker Creek First Nation.

### **Tax Roll**

56.(1) The tax administrator must create a tax roll on or before May 31 of each taxation year.

(2) The tax roll must be in paper or electronic form and must contain the following information:

(a) a description of the property as it appears on the assessment roll;

(b) the name and address of the holder entered on the assessment roll with respect to the property;

(c) the name and address of every person entered on the assessment roll with respect to the property;

(d) the assessed value by classification of the land and the improvements as it appears in the assessment roll, exclusive of exemptions, if any;

(e) the amount of taxes levied on the property in the current taxation year under this By-law; and

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

(3) The tax administrator may use the certified assessment roll as the tax roll by adding the following information to the assessment roll:

- (a) the amount of taxes levied on the property in the current taxation year under this By-law; and
- (b) the amount of any unpaid taxes from previous taxation years.

#### **Annual Tax Notices**

**57.(1)** On or before May 31 of each taxation year, the tax administrator must mail a Tax Notice to

- (a) each holder of taxable property under this By-law; and
- (b) each person whose name appears on the tax roll in respect of the property,

to the address of the person as shown on the tax roll.

(2) The tax administrator must enter on the tax roll the date of mailing a Tax Notice.

(3) The mailing of the Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes.

(4) If a number of properties are assessed in the name of the same holder, any number of those properties may be included in one Tax Notice.

(5) Where the holder of a charge on taxable property gives notice to the assessor of the charge under section 15 and the assessor enters the holder's name on the assessment roll, the tax administrator must mail a copy of all Tax Notices issued in respect of the property to the holder of the charge during the duration of the charge.

(6) Where applicable, a Tax Notice must state that taxes are payable in conjunction with periodic lease payments under section 61.

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

**58.(1)** Where the assessment roll has been revised in accordance with this By-law, or where a supplementary assessment roll is issued in accordance with this By-law, the tax administrator must amend the tax roll or create a supplementary tax roll, as necessary, and mail an amended Tax Notice to every person affected by the amendment.

(2) The duties imposed on the tax administrator with respect to the tax roll and the provisions of this By-law relating to tax rolls, so far as they are applicable, apply to supplementary tax rolls.

(3) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 51.

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

### **Subdivision**

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

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

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

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

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

## **PART XIV PERIODIC PAYMENTS**

### **Taxes as a Percentage of Rental Payment**

60.(1) Council, with the consent of the locatee where applicable, may by resolution declare that taxes respecting an 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.

(2) Where the First Nation has entered 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 payment on account of tax will be a discharge of the liability for tax to the extent of the payment.

(3) Where taxes are due and payable in conjunction with payment of rent under this Part, the proportionate payment is due and payable on the date that the rent is due and payable.

## **PART XV PAYMENT RECEIPTS AND TAX CERTIFICATES**

### **Receipts for Payments**

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

### **Tax Certificate**

62.(1) On receipt of a written request and payment of the fee set out in subsection (2), the tax administrator must issue a Tax Certificate showing whether taxes have been paid in respect of an interest in land and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is six dollars (\$6) for each tax roll folio searched.

### **PART XVI PENALTIES AND INTEREST**

63.(1) If all or part of the taxes remain unpaid after July 2 of the year in which they are levied, a penalty of ten percent (10%) of the portion that remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

(2) If all or any portion of taxes remains unpaid after July 2 of the year levied, the unpaid portion accrues interest at 1% per month, compounded monthly.

(3) Payments for taxes must be credited by the tax administrator first, to taxes, including interest, from previous taxation years, second, to a penalty added in the current taxation year and third to unpaid taxes for the current taxation year.

### **PART XVII APPLICATION OF REVENUES AND EXPENDITURES**

#### **Revenues and Expenditures**

64.(1) All revenues raised under this By-law must be placed in a separate account, separate from other moneys of the First Nation.

(2) Revenues raised include:

- (a) taxes, including for clarity interest, penalties and costs as set out in this By-law; and
- (b) payments-in-lieu of taxes.

(3) Subject to subsection (4), an expenditure of revenue raised under this By-law must be made under authority of an expenditure by-law of the First Nation.

(4) The following expenditures of revenues raised under this By-law are hereby authorized:

- (a) refunds of overpayment and interest;
- (b) expenses incurred in the preparation and administration of this By-law;



- (c) remuneration of the assessor and the tax administrator;
- (d) remuneration and expenses of the Assessment Review Board; and
- (e) all enforcement costs.

**Reserve Funds**

65.(1) Reserve funds established by Council must:

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

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

(3) For capital purpose reserve funds, Council may

(a) under an expenditure by-law, transfer moneys in a reserve fund to another reserve fund or account only where all projects for which the reserve fund was established have been completed; and

(b) by resolution, borrow money from a reserve fund where not immediately required, on condition that the First Nation repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to the First Nation, no later than the time when the money is needed for the purposes of that reserve fund.

(4) For non-capital purpose reserve funds, transfers or borrowing of reserve funds must be authorized by Council in an expenditure by-law.

(5) Council must authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure by-law.

(6) Where moneys in a reserve fund are not immediately required, the tax administrator must invest those moneys in one or more of the following:

- (a) securities of Canada or of a province;
- (b) securities guaranteed for principal and interest by Canada or by a province;
- (c) securities of a municipal finance authority or the First Nations Finance Authority;
- (d) investments guaranteed by a bank, trust company or credit union; or
- (e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

**PART XVIII  
COLLECTION AND ENFORCEMENT**

**Recovery of Unpaid Taxes**

66.(1) The liability referred to in subsection 50(2) is a debt recoverable by the First Nation in a court of competent jurisdiction and may be recovered by any other method authorized in this By-law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

(3) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this By-law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

(4) Council may upon application by the debtor:

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

(b) reduce or remit the taxes where Council determines that

(i) full payment would result in undue hardship to the debtor, or

(ii) it is necessary and in the best interest of the First Nation to effect a transfer of the debtor's interest.

(5) Before commencing enforcement proceedings under Parts XIX, XX, XXI, XXII or XXIII of this By-law, the tax administrator must request authorization from Council by resolution.

**Demand for Payment/Notice of Enforcement**

67.(1) On or after January 2 following the year for which taxes are imposed, the tax administrator must prepare a list of outstanding taxes and of the persons liable for those taxes.

(2) If the tax administrator has obtained authorization from Council under subsection 67(5), then before taking any enforcement measures or commencing any enforcement proceedings under Parts XIX, XX, XXI, XXII or XXIII of this By-law, the tax administrator must issue a Demand for Payment/Notice of Enforcement and deliver it to every person named on the tax roll in respect of that property.

(3) A Demand for Payment/Notice of Enforcement must not be issued for at least six (6) months after the day on which the taxes became due.

### **Creation of Lien**

68.(1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The tax administrator must register a lien created under this By-law in any of the registers on or after January 2 following the year in which the taxes are imposed.

(3) A lien registered under subsection (2) has priority over any unregistered or registered claim, privilege, lien or security interest in respect of the interest in land.

(4) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the tax administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator must register a discharge of the lien without delay in any of the registers that the lien was registered under subsection (2).

(6) Discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or registration in a register.

### **Delivery of Documents in Enforcement Proceedings**

69.(1) This section applies to this Part and Parts XIX, XX, XXI, XXII and XXIII.

(2) Delivery of a document may be made personally or by sending it by registered mail.

(3) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with that individual or with an individual at least eighteen (18) years of age residing at that individual's place of residence;

(i) in the case of a first nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the first nation, or with the first nation's legal counsel; and

(ii) in the case of a corporation, by leaving the document with the individual apparently in charge, at the time of delivery, of the head office or one of its branch offices, or with an officer or director of the corporation or the corporation's legal counsel.

(4) A document is considered to have been delivered:

- (a) if delivered personally, on the day that personal delivery is made; and
- (b) if sent by registered mail, on the fifth day after it is mailed.

(5) Where the notice is in respect of taxable property, copies of notices must be served on all persons named on the tax roll in respect of that taxable property.

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

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

70.(1) If taxes remain unpaid more than thirty (30) days after a Demand for Payment/Notice of Enforcement is issued, the tax administrator may recover the amount of unpaid taxes, with costs, by way of seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this By-law.

(3) The costs payable by the debtor under subsection (1) are set out in Schedule XIV to this By-law.

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

71.(1) Before proceeding under subsection 71(1), the tax administrator must deliver a Notice of Seizure of Personal Property to the debtor.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure of Personal Property, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any personal property that is located on the reserve and described in the Notice of Seizure of Personal Property, except for property exempt from seizure under subsection 71(2).

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

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

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

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

### **Conduct of Sale**

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

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

(3) The tax administrator must conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice must be published in the manner set out in subsection 73(1).

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

### **Proceeds of Sale**

74.(1) The proceeds from a sale of seized personal property must be paid:

(a) first, to the First Nation; and

(b) any remaining proceeds must be paid to the debtor.

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

## **PART XX SALE OF INTEREST IN LAND**

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

75.(1) If taxes remain unpaid for more than nine (9) months after a Demand for Payment/Notice of Enforcement is issued, the tax administrator may levy the amount of unpaid taxes, by way of the seizure and assignment of the taxable property.

(2) Before proceeding under subsection (1), the tax administrator must serve a Notice of Seizure of Interest in Land on the debtor and deliver a copy to any locatee with an interest in the taxable property.

(3) Not less than six (6) months after a Notice of Seizure of Interest in Land is delivered to the debtor, the tax administrator may sell the right to an assignment of the taxable property by public tender or auction.

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

### **Upset Price**

76.(1) The tax administrator must set an upset price for the sale of the right to an assignment of the taxable property that is not less than the total amount of the taxes payable on the taxable property, calculated to the end of the redemption period set out in subsection 81(1), plus five percent (5%) of that total.

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

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

77.(1) A Notice of Sale of Interest in Land must be:

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

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

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

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

### **Notice to the Minister**

78. The tax administrator must without delay notify the Minister of Indian and Northern Affairs in writing of the sale of a right to an assignment of taxable property made under this By-law.

### **Subsisting Rights**

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

(a) the taxable property is subject to redemption as provided in subsection 81(1);

(b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to:

(i) impeachment for waste, and

(ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;

(c) an easement, restrictive covenant, building scheme or right of way registered against the interest in land subsists; and

(d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

### **Redemption Period**

80.(1) At any time within three (3) months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%).

(2) On redemption of the taxable property under subsection (1)

(a) if the right to an assignment was sold to a bidder, the First Nation must without delay repay to that bidder the amount of the bid; and

(b) the tax administrator must notify the Minister of Indian and Northern Affairs in writing of the redemption.

### **Assignment of Taxable Property**

81.(1) Assignment of taxable property is deemed final when:

(a) the end of the redemption period provided for in subsection 81(1); and

(b) where required, the tax administrator has obtained the consent of the Minister of Indian Affairs and Northern Development to the sale of the interest in land.

(2) Subject to a redemption under subsection 81(1), at the end of the redemption period, the First Nation must assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 78(3).

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

(4) Upon the assignment being deemed final under subsection (1), the tax administrator must

(a) register a Certificate of Sale of Interest in Land in any of the registers;

(b) deliver the Certificate of Sale of Interest in Land on the debtor and the purchaser; and

(c) note the replacement of the debtor by the purchaser as the holder of the interest in land in all relevant records of the First Nation.

(5) An assignment under subsection (1) operates

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

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is deemed final under subsection (1), except an easement, restrictive covenant, building scheme or right of way registered against the interest in land.

(6) Upon an assignment under subsection (1), any remaining debt of the debtor with respect to the taxable property is extinguished.

#### **Proceeds of Sale**

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

(a) first, to the First Nation; and

(b) any remaining proceeds must be paid to the debtor.

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

#### **Resale by the First Nation**

83.(1) If the right to assignment of the taxable property is purchased by the First Nation under subsection 78(3), the tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.

(2) A sale under subsection (1) does not affect the period for or the right of redemption by the debtor as provided in this By-law.

### **PART XXI CANCELLATION OF INTEREST IN LAND**

#### **Authorization**

84. If taxes remain unpaid for more than thirty (30) days after a Demand for Payment/Notice of Enforcement is issued, the tax administrator may levy the amount of unpaid taxes, by way of the cancellation of the interest in land in respect of which the taxes are due.



### **Notice of Cancellation of Interest in Land**

**85.** Before proceeding under section 85, the tax administrator must deliver a Notice of Cancellation of Interest in Land to the debtor and any locatee with an interest in the taxable property.

### **Cancellation of Interest**

**86.(1)** Council may, by resolution, direct the tax administrator to cancel the interest in land if taxes remain unpaid on:

- (a) June 30 of the year following the taxation year in which they were imposed; or
- (b) for more than six months after any specified period under paragraph 67(4)(a);

provided that under all circumstances, Council may only direct cancellation of the interest in land under this Part a minimum of five (5) months after delivery of the Notice of Cancellation of Interest in Land under section 86.

(2) If Council directs the tax administrator to cancel the interest in land, the tax administrator must

- (a) obtain the consent of the Minister of Indian Affairs and Northern Development to the cancellation, if required;
- (b) register a Certificate of Cancellation of Interest in Land in any of the registers;
- (c) serve the Certificate of Cancellation of Interest in Land on the debtor and any affected locatee; and
- (d) note the replacement of the debtor by the First Nation as the holder of the interest in land in all relevant records of the First Nation.

(3) Once the tax administrator has fulfilled the requirements under subsection (2), the interest in land will be deemed to have been assigned to the First Nation.

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

- (a) as a transfer of the taxable property to the First Nation from the debtor, without an attestation or proof of execution; and
- (b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the transfer is deemed final under subsection (3), except an easement, restrictive covenant, building scheme or right of way registered against the interest in land.

(5) Upon an assignment under subsection (3), any remaining debt of the debtor with respect to the taxable property is extinguished.

#### **Costs**

87. The costs payable by the debtor under this part are as set out in Schedule XIV to this By-law.

### **PART XXII FORFEITURE**

#### **Authorization**

88. If taxes remain unpaid for more than twenty-four (24) months after a Demand for Payment/Notice of Enforcement is issued, the tax administrator may levy the amount of unpaid taxes, by way of the forfeiture of the interest in land in respect of which taxes are due.

#### **Notice of Forfeiture**

89. Before proceeding under section 89, the tax administrator must deliver a Notice of Forfeiture to the debtor and any locatee with an interest in the taxable property.

#### **Forfeiture**

90.(1) If taxes remain unpaid forty (40) days after the tax administrator delivers a Notice of Forfeiture to the debtor, the tax administrator must

- (a) obtain the consent of the Minister of Indian Affairs and Northern Development to the forfeiture, if required;
- (b) register a Certificate of Forfeiture in any of the registers;
- (c) serve the Certificate of Forfeiture on the debtor and any affected locatee; and
- (d) note the replacement of the debtor by the First Nation as the holder of the interest in land in all relevant records of the First Nation.

(2) Once the tax administrator has fulfilled the requirements under subsection (1), the interest in land will be deemed to have been transferred to the First Nation.

(3) A transfer under subsection (2) operates:

- (a) as a transfer of the taxable property to the First Nation from the debtor, without an attestation or proof of execution; and
- (b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the transfer is deemed final under subsection(2), except an

easement, restrictive covenant, building scheme or right of way registered against the interest in land.

#### **Payment and Extinguishment of Debt**

91.(1) Upon a transfer under subsection 91(2), any remaining debt of the debtor with respect to the taxable property is extinguished.

(2) The debtor may prevent forfeiture under this Part by paying all taxes then due and payable, with costs, to the First Nation on or before the date on which the interest in land will forfeit.

(3) A payment that does not conform to subsection (2) does not prevent forfeiture under this Part.

#### **Costs**

92. The costs payable by the debtor under this Part are as set out in Schedule XIV to this By-law.

### **PART XXIII DISCONTINUANCE OF SERVICES**

#### **Authorization**

93. If taxes remain unpaid for more than thirty (30) days after a Demand for Payment/Notice of Enforcement is issued, the tax administrator may levy the amount of unpaid taxes, by way of the discontinuance of any services provided by or on behalf of the First Nation to the debtor or to the debtor's interest in land.

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

94. Before proceeding under section 94, the tax administrator must deliver a Notice of Discontinuance of Services to the debtor and any locatee with an interest in the taxable property.

#### **Council must Consider Representations**

95.(1) The Notice of Discontinuance of Services must include a date, time and place for the debtor or any affected locatee to appear before Council, within thirty (30) days of delivery of the notice, and show cause as to why the services should not be discontinued.

(2) Council must be available to hear from the debtor or any affected locatee on the date and at the time and place indicated on the Notice of Discontinuance of Services and must consider any representations made by the debtor or the affected locatee at that time with respect to whether or not to discontinue any services.

### **Discontinuance of Services**

96.(1) No less than thirty (30) days after delivery of a Notice of Discontinuance of Services, the tax administrator may, subject to subsection (2), discontinue services authorized under section 94.

- (2) The First Nation must not discontinue:
  - (a) fire protection or police services to the taxable property of a debtor;
  - (b) water or garbage collection services to taxable property that is a residential dwelling; or
  - (c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

## **PART XXIV SERVICE AND LOCAL IMPROVEMENT TAXES**

### **Service and Local Improvement Taxes**

97. Council may, by by-law pursuant to section 83 of the *Indian Act*, impose service and local improvement taxes to all or any part of the reserve that may apply notwithstanding any exemptions under Part XII.

## **PART XXV GENERAL PROVISIONS**

### **Disclosure of Information**

98.(1) The tax administrator or any other person who has custody or control of information or records obtained or created under this By-law must not disclose the information or records except

- (a) in the course of administering this By-law or performing functions under it;
  - (b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or
  - (c) in accordance with subsection (2).
- (2) The tax administrator or the assessor may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.
- (3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

### **Disclosure for Research Purposes**

99. Notwithstanding section 99, Council may disclose information and records to a third party for research purposes, including statistical research, provided

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

### **Validity**

100. Nothing under this By-law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied 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, the tax roll or any notice given under this By-law; or
- (c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

### **Limitation on Proceedings**

101.(1) No person may commence an action or proceeding for the return of money paid to the First Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this By-law after the expiration of six (6) months from the making of the payment.

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

### **Notices**

102.(1) Where in this By-law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

- (a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on either the assessment roll or the taxation roll;

- (b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or
- (c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on either the assessment roll or the taxation roll.

(2) Except where otherwise provided in this By-law,

- (a) a notice given by mail is deemed received on the fifth day after it is posted;
- (b) a notice posted on property is deemed received on the second day after it is posted; and
- (c) a notice given by personal delivery is deemed received upon delivery.

### **Extensions of Deadlines**

**103.** Chief and Council may, by resolution, extend for a maximum of thirty (30) days the time in which anything is required to be done under Parts X to XXIV inclusive, of 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, provided that the tax administrator posts a notice describing the extensions in the administration office of First Nation.

- (2) For the 2011 taxation year only, the following duties are extended accordingly,
  - (a) in section 8(1) the date for completing the new assessment roll is extended to August 31, 2011,
  - (b) in section 15(1) the date for mailing the assessment roll is extended to August 31, 2011,
  - (c) in section 54(1) the date for adoption of the rate of tax is extended to August 1, 2011,
  - (d) in section 55(1) the date for taxes due & payable is extended to September 30, 2011,
  - (e) in section 56(1) the date to create a tax roll is extended to August 31, 2011,
  - (f) in section 57(1) the date for mailing the tax notice is extended to August 31, 2011,
  - (g) in section 63(1) the date for penalty on unpaid taxes is extended to October 2, 2011,
  - (h) in section 63(2) the date for interest on unpaid taxes is extended to October 2, 2011.

### **Interpretation**

**104.(1)** The provisions of this By-law are severable, and where any provision of this By-law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this By-law and the decision that it is invalid must not affect the validity of the remaining portions of this By-law.

(2) Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this By-law that are in the singular include the plural, and words in the plural include the singular.

(4) This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this By-law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

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

**Force and Effect**

**105.** This By-law comes into force and effect on approval by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 4<sup>th</sup> day of May, 2011, at Sixer Creek, in the Province of Alberta.


  
Chief James Badger

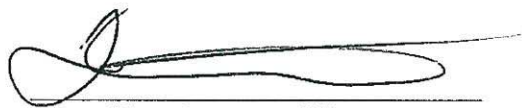
  
Councillor David Prince

\_\_\_\_\_  
Councillor Terry Calliou

  
Councillor George Prince, Sr.

  
Councillor Laverne Willier

  
Councillor Matthew Willier

  
Councillor Thomas Willier

**SCHEDULE I  
PROPERTY CLASSES**

(Subsection 5(10))

- Class 1 - residential
- Class 2 - non-residential, including linear property
- Class 3 - farm land
- Class 4 - machinery and equipment



**SCHEDULE II  
REQUEST FOR INFORMATION BY ASSESSOR**

(Subsection 6(1))

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

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

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

PURSUANT to the *Sucker Creek First Nation Property Assessment and Taxation By-law - 2011*, I request that you provide to me, in writing, no later than \_\_\_\_\_ (**Note: must be a date that is at least fourteen (14) days from the date of delivery of the request**), the following information relating to the above-noted interest in land:

1. \_\_\_\_\_

2. \_\_\_\_\_

3. \_\_\_\_\_

If you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of the information available to the assessor.

DATED: \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Assessor for the Sucker Creek First Nation

**SCHEDULE III  
NOTICE OF ASSESSMENT INSPECTION**

(Subsection 7(2))

TO:

\_\_\_\_\_

ADDRESS:

\_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND:

\_\_\_\_\_  
(the "assessable property")

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

TAKE NOTICE that, pursuant to section \_\_\_\_ of the *Sucker Creek First Nation Property Assessment By-law, 2011*, the assessor for the Sucker Creek First Nation proposes to conduct an inspection of the above-referenced assessable property on \_\_\_\_\_, 20\_\_ at \_\_\_\_\_ A.M./P.M.

If the above date and time is not acceptable, please contact the assessor on or before \_\_\_\_\_ [date], at \_\_\_\_\_ [contact number], to make arrangements for an alternate time and date.

If the assessable property is occupied by a person other than you, you must make arrangements with the occupant to provide access to the assessor.

AND TAKE NOTICE that if, on attending at the assessable property, no occupant eighteen (18) years of age or older is present or permission to inspect the assessable property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

\_\_\_\_\_  
Assessor for the Sucker Creek First Nation

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

**SCHEDULE III(a)**  
**FORM OF ASSESSOR CERTIFICATION**

(Section 9 and Subsection 10(2))

The assessor must certify the assessment roll in the following form:

I, \_\_\_\_\_, being the assessor for the Sucker Creek First Nation, hereby certify that this is the Sucker Creek First Nation [revised/supplementary] assessment roll for the year 20\_\_ and that this assessment roll is complete and has been prepared and completed in accordance with all requirements of the *Sucker Creek First Nation Property Assessment and Taxation By-law, 2011*.

DATED: \_\_\_\_\_, 20\_\_.

\_\_\_\_\_  
(Signature of Assessor)

**SCHEDULE IV  
DECLARATION OF PURPOSE FOR THE USE OF ASSESSMENT INFORMATION**

(Subsection 12(3))

I, \_\_\_\_\_ [insert name], of \_\_\_\_\_  
\_\_\_\_\_ [insert street address], \_\_\_\_\_ [insert city], \_\_\_\_\_  
\_\_\_\_\_ [insert province], \_\_\_\_\_ [insert postal code], declare and certify that I will not use  
the assessment roll or information contained in the assessment roll to obtain names, addresses or  
telephone numbers for solicitation purposes, whether the solicitations are made by telephone,  
mail or any other means, or to harass an individual.

I further declare and certify that any assessment information I receive will be used for the  
following purpose(s):

- (a) a complaint or appeal under the *Sucker Creek First Nation Property Assessment and  
Taxation By-law, 2011*;
- (b) a review of an assessment to determine whether to seek a reconsideration or appeal of the  
assessment; or
- (c) other: \_\_\_\_\_  
(insert description)

DATED: \_\_\_\_\_, 20\_\_.

\_\_\_\_\_  
(Signature of Person Requesting Information)

\_\_\_\_\_  
(Print Name of Person Requesting Information)

**SCHEDULE V  
ASSESSMENT NOTICE**

(Subsection 15(1))

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

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

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

TAKE NOTICE that the assessment roll has been certified by the assessor for the \_\_\_\_\_  
First Nation and delivered to the First Nation Council.

The following person(s) is/are the holders of the interest in land: [insert name(s) & addresses]

The interest in land is classified as: \_\_\_\_\_

The assessed value by classification of the land is: \_\_\_\_\_

TOTAL ASSESSED VALUE: \_\_\_\_\_

TOTAL ASSESSED VALUE LIABLE TO TAXATION: \_\_\_\_\_

AND TAKE NOTICE that you may appeal this assessment to the Assessment Review Board within thirty (30) days after the date on which this Assessment Notice was mailed or e-mailed to you. The Notice of Appeal must be in writing and in the form specified in the *Sucker Creek First Nation Property Assessment and Taxation By-law, 2011*.

DATED: \_\_\_\_\_, 20 \_\_\_\_.

\_\_\_\_\_  
(Signature of Assessor)

**SCHEDULE VI  
NOTICE OF APPEAL**

(Subsection 26(1))

TO: Assessor for the Sucker Creek First Nation

[insert address for Assessor]

PURSUANT to the provisions of the *Sucker Creek First Nation Property Assessment and Taxation By-law, 2011*, I hereby appeal the assessment of the following interest in land:

\_\_\_\_\_  
(description of the assessable property, including the assessment roll number as described in the Assessment Notice)

The grounds for appeal are (describe the grounds for appeal in as much detail as possible):

- 1. \_\_\_\_\_
- 2. \_\_\_\_\_
- 3. \_\_\_\_\_
- 4. \_\_\_\_\_

Complainant's mailing address to which all notices in respect of this appeal are to be sent:

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

name and address of any representative acting on complainant's behalf in respect of this appeal:

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

The required fee of \$ \_\_\_\_\_ is enclosed with this Notice of Appeal.

DATED: \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
(Signature of Appellant)

\_\_\_\_\_  
(Print Name of Appellant)

NOTE: a copy of the Assessment Notice must be enclosed with this Notice of Appeal.

**SCHEDULE VII  
NOTICE OF HEARING**

(Subsection 28(2))

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

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

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

TAKE NOTICE that the Assessment Review Board will hear an appeal from the assessment of the above-noted interest in land at:

Date: \_\_\_\_\_, 20\_\_

Time: \_\_\_\_\_ (a.m./p.m.)

Location: [address].

AND TAKE NOTICE that you should bring to the hearing all relevant documents in your possession respecting this appeal.

AND TAKE NOTICE that you may file written submissions to the Assessment Review Board prior to the above noted hearing date at the following address, instead of appearing in person at the hearing.

A copy of the Assessment Notice and the Notice of Appeal are enclosed with this notice, as well as copies of:

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

DATED: \_\_\_\_\_, 20\_\_.

\_\_\_\_\_  
(Signature of chair, Assessment Review Board)

**SCHEDULE VIII  
ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS**

(Subsection 40(1))

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

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

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the Sucker Creek First Nation in respect of the assessment of \_\_\_\_\_  
\_\_\_\_\_ [describe interest in land].

The Assessment Review Board believes that you may have information or documents that may assist the Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to [check the applicable boxes below]:

- 1. Attend before the Assessment Review Board at a hearing at

Date: \_\_\_\_\_, 20\_\_\_\_

Time: \_\_\_\_\_ (a.m./p.m.)

Location: \_\_\_\_\_ [address]

to give evidence concerning the assessment and to bring with you the following documents:

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

and any other documents in your possession that may relate to this assessment.

A \$20 witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

- 2. Deliver the following documents [list documents] OR any documents in your possession that may relate to this assessment, to the chair, Assessment Review Board, at \_\_\_\_\_  
\_\_\_\_\_ [address] on or before \_\_\_\_\_.

Please contact \_\_\_\_\_ at \_\_\_\_\_ if you have any questions or concerns respecting this Order.

DATED \_\_\_\_\_, 20\_\_.

\_\_\_\_\_  
(Signature of chair, Assessment Review Board)



**SCHEDULE IX  
NOTICE OF WITHDRAWAL**

(Subsection 45(1))

TO: Chair, Assessment Review Board for the Sucker Creek First Nation  
[address]

PURSUANT to the provisions of the *Sucker Creek First Nation Property Assessment and Taxation By-law, 2011*, I hereby withdraw my appeal of the assessment of the following interest in land:

Description of the interest in land: \_\_\_\_\_

Date of Notice of Appeal: \_\_\_\_\_

DATED: \_\_\_\_\_, 20\_\_.

\_\_\_\_\_  
(Signature of Complainant or representative)

\_\_\_\_\_  
(Print Complainant's Name)

**SCHEDULE X  
REQUEST FOR INFORMATION BY TAX ADMINISTRATOR**

(Subsection 3(7))

**REQUEST FOR INFORMATION BY TAX ADMINISTRATOR  
FOR THE SUCKER CREEK FIRST NATION**

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

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

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

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

PURSUANT to subsection \_\_\_\_ of the Sucker Creek First Nation Property Taxation By-law, 2011 , I request that you provide to me, in writing, no later than \_\_\_\_\_ **(Note: must be a date that is at least fourteen (14) days from the date of request)**, the following information relating to the above-noted interest in land:

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

\_\_\_\_\_  
Tax Administrator for the Sucker Creek First Nation

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

**SCHEDULE XI  
TAX NOTICE**

(Subsection 57(1))

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

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

RE: \_\_\_\_\_  
(description of interest in land)

PURSUANT to the provisions of the *Sucker Creek First Nation Property Assessment and Taxation By-law - 2011*, taxes in the amount of \$ \_\_\_\_\_ are hereby levied with respect to the above-noted interest in land.

All taxes are due and payable on or before \_\_\_\_\_ [Note to First Nation: if taxes are paid in conjunction with lease payments, insert the following instead: "Pursuant to Part XV of the *Sucker Creek First Nation Property Assessment and Taxation By-law, 2011*, taxes are due and payable in conjunction with periodic lease payments on or before \_\_\_\_\_."] Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

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

Taxes that are not paid by \_\_\_\_\_ shall incur penalties and interest in accordance with the *Sucker Creek First Nation Property Assessment and Taxation By-law, 2011*.

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

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

Assessed value	\$ _____
Taxes (current year)	\$ _____
Unpaid Taxes (previous years)	\$ _____
Penalties	\$ _____
Interest	\$ _____
Total Payable	\$ _____

DATED: \_\_\_\_\_, 20\_\_.

\_\_\_\_\_  
(Signature of tax administrator)

**SCHEDULE XII  
TAX CERTIFICATE**

(Subsection 62(1))

In respect of the interest in land described as: \_\_\_\_\_ and  
pursuant to the *Sucker Creek First Nation Property Assessment and Taxation By-law, 2011*, I  
hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land have been paid  
as of the date of this Certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of: \$\_\_\_\_\_ are due and  
owing on the above-referenced interest in land as of the date of this Certificate.

The following persons are jointly and severally liable for all unpaid taxes:

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

DATED: \_\_\_\_\_, 20\_\_

\_\_\_\_\_  
(Signature of tax administrator)

**SCHEDULE XIII  
DEMAND FOR PAYMENT/NOTICE OF ENFORCEMENT**

(Subsection 67(2))

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

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

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

In respect of the interest in land described as: \_\_\_\_\_ and pursuant to the *Sucker Creek First Nation Property Assessment and Taxation By-law, 2011*, I hereby certify as follows:

That taxes, interest and penalties are unpaid in respect of the above-referenced interest in land, as follows:

Taxes:	\$	_____
Penalties:	\$	_____
Interest:	\$	_____
Total unpaid tax debt:	\$	_____

The total unpaid tax debt is due and payable immediately.

If the total unpaid tax debt is paid on or before \_\_\_\_\_, no further penalties and interest will be assessed on this amount.

If the all or any portion of the tax debt is not paid on or before \_\_\_\_\_, a further penalty of \$ \_\_\_\_\_ will be assessed on that date.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of \_\_\_ % per \_\_\_\_\_, compounded \_\_\_\_\_.

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

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

\_\_\_\_\_

TAKE NOTICE that 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 First Nation for the enforcement and collection of such debt.

DATED: \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
(Signature of tax administrator)

**SCHEDULE XIV**  
**COSTS PAYABLE BY DEBTOR ARISING FROM ENFORCEMENT PROCEEDINGS**

(Parts XIX, XXI and XXII)

The following are allowable costs payable by the debtor arising from the seizure and sale of personal property:

- |   |          |
|---|----------|
| 1. Preparation of a notice  | \$100    |
| 2. Service of notice on each person or place                              | \$250    |
| 3. Advertising in newspaper   | \$500    |
| 4. Time spent in conducting a seizure and sale of personal property:      | \$ 50/hr |
| 5. Actual cost of seizure and storage will be assessed based on receipts. |          |

**SCHEDULE XV  
NOTICE OF SEIZURE OF PERSONAL PROPERTY**

(Subsection 71(1))

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

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

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

TAKE NOTICE that taxes, penalties and interest in the amount of \$ \_\_\_\_\_ remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Demand for Payment/Notice of Enforcement dated \_\_\_\_\_ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within seven (7) days after delivery of this Notice may result in the tax administrator, pursuant to the *Sucker Creek First Nation Property Assessment and Taxation By-law, 2011*, seizing the personal property described as follows:

**[general description of the personal property to be seized].**

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

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

(a) publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the *Edmonton Journal* newspaper; and

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

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

DATED: \_\_\_\_\_, 20\_\_

\_\_\_\_\_  
(Signature tax administrator)

**SCHEDULE XVI  
NOTICE OF SALE OF SEIZED PERSONAL PROPERTY**

(Subsection 72(1))

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to the Sucker Creek First Nation will take place on \_\_\_\_\_, 20\_\_\_\_ at \_\_\_\_\_ o'clock at \_\_\_\_\_ [location].

The following personal property, seized pursuant to the *Sucker Creek First Nation Property Assessment and Taxation By-law, 2011*, will be sold at the public auction:  
**[general description of the goods]**.

The proceeds of sale of the seized property shall be paid to any holders of security interests in the property and to the First Nation in order of their priority under applicable Provincial laws. Any monies received from the sale of the seized property that are in excess of these amounts owing will be paid to the debtor.

DATED: \_\_\_\_\_, 20\_\_

\_\_\_\_\_  
(Signature of tax administrator)



**SCHEDULE XVII  
NOTICE OF SEIZURE OF INTEREST IN LAND**

(Subsection 75(2))

TO: \_\_\_\_\_ (the "Debtor")

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

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_ (the  
"taxable property")

TAKE NOTICE that taxes, penalties, and interest in the amount of \$ \_\_\_\_\_ remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Demand for Payment/Notice of Enforcement dated \_\_\_\_\_ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt BY June 30, 20\_\_ may result in the tax administrator, pursuant to the *Sucker Creek First Nation Property Assessment and Taxation By-law, 2011*, seizing and selling the taxable property by public auction or tender as follows:

1. The public auction or tender, including any conditions that are attached to the acceptance of a bid to purchase the taxable property, shall be conducted in accordance with the procedures prescribed by the Council of the Sucker Creek First Nation, a copy of which may be obtained from the tax administrator.
2. The tax administrator will:
  - (a) publish a Notice of Sale of Interest in Land in the *Edmonton Journal* newspaper at least once in each of the four weeks preceding the date of the sale; and
  - (b) post the Notice of Sale of a Interest in Land in a prominent place on the reserve not less than 10 days preceding the date of the sale.
3. The Notice of Sale of Interest in Land will set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.
4. The upset price will be not less than the total amount of the taxes, interest and penalties payable, calculated to the end of the redemption period, plus 5% of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.
5. The tax administrator will conduct the public auction or tender at the time and place set out in the Notice of Sale of Interest in Land unless it is necessary to adjourn in which case a further notice will be published.
6. If the First Nation does not receive a bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the taxable property for the amount of the upset price.
7. The debtor may redeem the taxable property after the sale by paying to the First Nation the amount of the upset price plus three percent any time within three months after the holding of the public auction or tender in respect of the taxable property (hereinafter referred to as the "redemption period"). Where the

taxable property is redeemed, the First Nation will without delay repay to the bidder the amount of the bid.

8. A sale of taxable property by public auction or tender is not complete, and no transfer of the taxable property will be made, until the expiration of the redemption period and, where required, the tax administrator has obtained the consent of the Minister of Indian and Northern Affairs. If the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will transfer the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be transferred to any person or entity who would not have been capable under the *Indian Act* or the First Nations Land Management Act of obtaining the interest or right constituting the taxable property.

9. Council of the Sucker Creek First Nation will, without delay, notify the Minister of Indian and Northern Affairs in writing of any sale of the taxable property and of any redemption of the taxable property.

10. The tax administrator will register Certificate of Sale of Interest in Land pursuant to the *Sucker Creek First Nation Property Assessment and Taxation By-law, 2011*.

11. A sale of the taxable property operates:

(a) as a transfer to the bidder or the First Nation, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and

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

12. Upon sale of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests that the debtor held in the taxable property, including the improvements, will be transferred in full to the purchaser.

13. The proceeds of sale of the taxable property will be paid first to the First Nation, and any remaining proceeds must be paid to the debtor in accordance with the *Sucker Creek First Nation Property Assessment and Taxation By-law, 2011*.

DATED: \_\_\_\_\_, 20\_\_

\_\_\_\_\_  
(Signature of tax administrator)

**SCHEDULE XVIII  
NOTICE OF SALE OF INTEREST IN LAND**

(Subsection 77(1))

TO: \_\_\_\_\_ (the "debtor")

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

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_ (the  
"taxable property")

TAKE NOTICE that a Notice of Seizure of Interest in Land was given in respect of the taxable property  
on \_\_\_\_\_, 20\_\_.

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of \$\_\_\_\_\_,  
remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the taxable property will be conducted by public [auction/tender]  
[Note to First Nation: specify whether sale will be by auction or tender throughout this Notice] for  
unpaid taxes, penalties and interest owed to the Sucker Creek First Nation.

The public [auction/tender] will take place on:

\_\_\_\_\_, 20\_\_ at \_\_\_\_\_ o'clock at \_\_\_\_\_ [insert  
location].

The tax administrator will conduct the public [auction/tender] at the above time and place unless it is  
necessary to adjourn in which case a further notice will be published.

AND TAKE NOTICE that:

1. The upset price for the taxable property is: \$\_\_\_\_\_. The upset price is the lowest price for  
which the taxable property will be sold.
2. The public [auction/tender], including the conditions that are attached to the acceptance of an offer,  
shall be conducted in accordance with the procedures prescribed by the Council of the Sucker Creek First  
Nation as set out in this Notice.
3. If at the [auction/tender] there is no bid that is equal to or greater than the upset price, the First Nation  
will be deemed to have purchased the right to assignment of the taxable property for the amount of the  
upset price.
4. The debtor may redeem the taxable property after the sale by paying to the First Nation the amount of  
the upset price plus three percent any time within three months after the holding of the public  
[auction/tender] in respect of the taxable property (hereinafter referred to as the "redemption period").  
Where the taxable property is redeemed, the First Nation will without delay repay to the bidder the  
amount of the bid.

5. A sale of taxable property by public auction or tender is not complete, and no transfer of the taxable property will be made, until the expiration of the redemption period and, where required, the tax administrator has obtained the consent of the Minister of Indian and Northern Affairs. If the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will transfer the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be transferred to any person or entity who would not have been capable under the *Indian Act* or the First Nations Land Management Act of obtaining the interest or right constituting the taxable property.

6. Council of the Sucker Creek First Nation will, without delay, notify the Minister of Indian and Northern Affairs in writing of any sale of the taxable property and of any redemption of the taxable property.

7. The tax administrator will register Certificate of Sale of Interest in Land pursuant to the *Sucker Creek First Nation Property Assessment and Taxation By-law, 2011*.

8. A sale of the taxable property operates:

(a) as a transfer to the bidder or the First Nation, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and

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

9. Upon sale of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests that the debtor held in the taxable property, including the improvements, will be transferred in full to the purchaser.

10. The proceeds of sale of the taxable property will be paid first to the First Nation, and any remaining proceeds must be paid to the debtor in accordance with the *Sucker Creek First Nation Property Assessment and Taxation By-law, 2011*.

DATED: \_\_\_\_\_, 20\_\_

\_\_\_\_\_  
(Signature of tax administrator)

**SCHEDULE XIX  
CERTIFICATE OF SALE OF INTEREST IN LAND**

(Subsection 81(4))

RE: \_\_\_\_\_  
(description of interest in land)

\_\_\_\_\_  
(description of improvements)

I, \_\_\_\_\_, tax administrator of the Sucker Creek First Nation hereby certify that resulting from the failure of \_\_\_\_\_ to pay the outstanding tax debt on the above-noted interest on land, that interest has been disposed of by public auction [**tender**] pursuant to the *Sucker Creek First Nation Property Assessment and Taxation By-law, 2011*. Pursuant to that By-law, the following person must be substituted for the debtor as the holder of the above-noted interest in land:

\_\_\_\_\_  
(Name of Purchaser)

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_  
(Address of Purchaser)

DATED: \_\_\_\_\_, 20\_\_.

\_\_\_\_\_  
(Signature of tax administrator)

**SCHEDULE XX  
NOTICE OF CANCELLATION OF INTEREST IN LAND**

(Section 85)

TO: \_\_\_\_\_ [insert Debtor's name]

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

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_  
(the "taxable property")

TAKE NOTICE that taxes, penalties, and interest in the amount of \$ \_\_\_\_\_ remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Demand for Payment/Notice of Enforcement dated \_\_\_\_\_ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that unless the above-noted outstanding taxes are paid in full on or before June 30, 20\_\_ , the interest you hold in the taxable property will be absolutely and unconditionally cancelled. Upon such cancellation, your interest in the taxable property will transfer in the First Nation pursuant to the *Sucker Creek First Nation Property Assessment and Taxation By-law, 2011*. Upon the cancellation of your interest in the taxable property, you will be required to immediately vacate the interest in land, and any rights or interests which you acquired through such interest in land will cease to exist.

AND TAKE NOTICE that you may prevent cancellation by paying all taxes due and payable, with costs, to the Sucker Creek First Nation on or before June 30, 20\_\_ .

DATED: \_\_\_\_\_, 20\_\_ .

\_\_\_\_\_  
(Signature of tax administrator)

**SCHEDULE XXI  
CERTIFICATE OF CANCELLATION OF INTEREST IN LAND**

(Subsection 86(2))

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

I, \_\_\_\_\_, tax administrator for the Sucker Creek First Nation, hereby certify that resulting from the failure of \_\_\_\_\_ [insert name of debtor] to pay the outstanding tax debt owing on the above-mentioned interest in land, such interest has been cancelled and transferred to the Sucker Creek First Nation pursuant to the *Sucker Creek First Nation Property Assessment and Taxation By-law, 2011*.

DATED: \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
(Signature of tax administrator)

**SCHEDULE XXII  
NOTICE OF FORFEITURE**

(Section 89)

TO: \_\_\_\_\_ [insert debtor's name]

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

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_  
(the "taxable property")

TAKE NOTICE that taxes, penalties, and interest in the amount of \$ \_\_\_\_\_ remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Demand for Payment/Notice of Enforcement dated \_\_\_\_\_ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that taxes imposed by the *Sucker Creek First Nation Property Assessment and Taxation By-law - 2011* for the above-noted interest in land have been outstanding for two years and pursuant to the *Sucker Creek First Nation Property Assessment and Taxation By-law, 2011*, the above-noted interest in land is now subject to forfeiture.

AND TAKE NOTICE that unless the above-noted outstanding taxes are paid in full on or before the 40th day after the date of this Notice, the interest you hold in the taxable property will be absolutely and unconditionally forfeited to the Sucker Creek First Nation. Upon such forfeiture, your interest in land will transfer in the First Nation pursuant to the *Sucker Creek First Nation Property Assessment and Taxation By-law, 2011*.

AND TAKE NOTICE that you may prevent forfeiture by paying all taxes due and payable, with costs, to the Sucker Creek First Nation on or before the 40th day after the date of this Notice.

DATED: \_\_\_\_\_, 20\_\_.

\_\_\_\_\_  
(Signature of tax administrator)



**SCHEDULE XXIII  
CERTIFICATE OF FORFEITURE**

(Subsection 90(1))

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

I, \_\_\_\_\_, tax administrator for the Sucker Creek First Nation, hereby certify that resulting from the failure of \_\_\_\_\_ [insert name of debtor] to pay the outstanding tax debt owing on the above-mentioned interest in land, such interest has been forfeited to the Sucker Creek First Nation pursuant to the *Sucker Creek First Nation Property Assessment and Taxation By-law, 2011*.

DATED: \_\_\_\_\_, 20\_\_.

\_\_\_\_\_  
(Signature of tax administrator)

**SCHEDULE XXIV  
NOTICE OF DISCONTINUANCE OF SERVICES**

(Section 94)

TO: \_\_\_\_\_ [Debtor's name]

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

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_  
(the "taxable property")

TAKE NOTICE that taxes, penalties, and interest in the amount of \$ \_\_\_\_\_ remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Demand for Payment/Notice of Enforcement dated \_\_\_\_\_ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that unless the above-noted outstanding taxes are paid in full on or before the 30th day after the date of this Notice, or you have appeared before Council and shown cause as set out below, the following services provided to this property will be discontinued: **[list services to be discontinued]**

AND TAKE NOTICE that you may attend a meeting of the Council of the Sucker Creek First Nation scheduled for \_\_\_\_\_, 20\_\_\_\_ at \_\_\_\_\_ o'clock, **[date within the 30 days of the date set out below]** at \_\_\_\_\_ **[location]**, and show cause as to why the services should not be discontinued.

AND TAKE NOTICE that you may prevent cancellation of services by paying all taxes due and payable, with costs, to the Sucker Creek First Nation on or before the 30th day after the date of this Notice.

DATED: \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
(Signature of tax administrator)