

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 Sweetgrass First Nation, in the Province of Saskatchewan, at a meeting held on the 27th day of September 2011.

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

A handwritten signature in black ink, appearing to be "A. M. ...".

Dated at Ottawa, Ontario, this 31<sup>st</sup> day of October 2011.

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

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WHEREAS Sweetgrass First Nation is Indian Band Number 348, as defined under the *Indian Act*, R.S.C. 1985, c.I-5 (the “*Indian Act*”), and is a signatory to Treaty No. 6;

AND WHEREAS Sweetgrass First Nation Reserve is Indian Reserve Numbers 6488-6490, 9158-9159, 9319, 9328, 9330-9332, 9429-9432 and 9440-9443, as defined in subsection 2(1) of the *Indian Act*;

AND WHEREAS Sweetgrass First Nation has a Chief and a Council (collectively, referred to as “Chief and Council”);

AND WHEREAS Chief and Council derives its authority from the membership of Sweetgrass First Nation and is responsible for the peace, order and good government of Sweetgrass First Nation;

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

AND WHEREAS Chief and Council with the approval of the Minister of Indian Affairs and Northern Development desires to make by-laws for the purposes contained in paragraphs (a), (c), (d), (e) and (g) of section 83(1) of the *Indian Act*; and

AND WHEREAS Chief and Council of Sweetgrass First Nation deems it to be in the best interest of the Nation to make a by-law for such purposes;

NOW, THEREFORE BE IT RESOLVED that Chief and Council of Sweetgrass First Nation at a duly convened meeting enacts the following By-law.

## **PART I SHORT TITLE**

1. This By-law may be cited for all purposes as the *Sweetgrass First Nation Property Assessment and Taxation By-law, 2011*.

## **PART II DEFINITIONS AND REFERENCES**

2. (1) In this By-law, including without limiting the generality of the foregoing in the recitals and this section,

“Act” or “*Indian Act*” means the *Indian Act*, R.S.C. 1985, c. I-5;

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

“Agency” means the Saskatchewan Assessment Management Agency established pursuant to *The Assessment Management Agency Act*, S.S. 1986, c. A-28.1;

“appellant” means a person who commences an appeal of an assessment under this By-law pursuant to Part XI of this By-law;

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

“assessed value” means the actual value of the interest in land as determined under this By-law;

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

“assessment classes” or “assessment classification” means the categories as set out in Schedule II to this By-law and usually have different tax rates applied to them;

“Assessment Notice” means a notice containing the information set out in Schedule VI to this By-law and created from the information on the assessment roll for property taxpayers;

“Assessment Review Board” means a board established by in accordance with Part XI of this By-law and comprised of individual(s) with experience in tax assessments and law;

“assessment roll” means a list prepared pursuant to this By-law and includes a supplementary roll setting out interests in land within the assessment area and their assessed values for the purposes of taxation and includes any alterations or additions under Part X of this By-law;

“assessment year” or “taxation year” or “year” means the year, from January 1 to December 31, in which taxes are to be levied;

“assessor” means a person or persons appointed by Chief and Council for the purposes of this By-law and any related duties as required by Chief and Council;

“Band” or “band” or “First Nation” means Sweetgrass First Nation being a band as defined in subsection 2(1) of the *Indian Act*;

“band council resolution” (BCR) or “resolution” means a motion passed and approved by a majority of Chief and Council of the First Nation present at a duly convened meeting;

“base date” means the base date established by the Agency for determining the assessed value of property for the purposes of establishing an assessment roll for the year in which the assessment is to be effective and for each subsequent year preceding the year in which the next revaluation is to be effective;

“Certificate of Cancellation of Interest in Land” means a Certificate containing the information as set in Schedule XXIV to this By-law;

“Certificate of Forfeiture” means a Certificate containing the information as set in Schedule XXVI to this By-law;

“Certificate of Sale of Interest in Land” means a Certificate containing the information as set out in Schedule XXII to this By-law;

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

“Chief and Council” means the Chief and Council of the First Nation elected according to the custom of the band or under subsection 2(1) and section 74 of the *Indian Act*;

“Demand for Payment and Notice of Enforcement Proceedings” means a notice containing the information as set in Schedule XVII to this By-law;

“exemption” means a complete or partial elimination of assessment and/or property taxation as determined by the First Nation;

“Expenditure By-law” means a by-law passed pursuant to subsection 75(3) of this By-law;

“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 Registered Members;

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

- (a) is entitled through a lease, license 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 an addition to land or water over land and, without restricting the generality of the foregoing, includes

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

“interest in land” or “property” means land or improvements, or both, on the Reserve, and, without restricting the generality of the foregoing, includes any interest in land or improvements, the right to occupy, possess or use land or improvements on the Reserve, including without restriction all oil- and gas-related facilities, wells, wellbores, wellheads, pipelines, wellsites, roads, and any associated oil and gas production- or exploration-related construction, wells, wellbores, casing, pipelines and associated facilities;

“local improvement charge” means a charge in respect of a local improvement based on the actual or estimated capital costs and interest amortized over a fixed period of years;

“locatee” means a Registered Member who is in lawful possession of land in the Reserve pursuant to subsections 20(1) and (2) of the *Indian Act* and for whose benefit the Minister has leased the land pursuant to subsection 58(3) of the *Indian Act*;

“manufactured home” means any structure, whether equipped with wheels or not and whether self-propelled or not, that

- (a) is used or designed for use as
  - a. a dwelling or sleeping place,
  - b. a business office or premises,

- c. accommodation for any other purpose,
- d. shelter for machinery or other equipment, or
- e. storage workshop, repair, construction or manufacturing facilities;

(b) is constructed or manufactured to be moved from one point to another by being towed or carried unless licensed or able to be licensed and equipped to travel on a public highway;

“Minister” means the Minister of Indian Affairs and Northern Development;

“Notice of Appeal” means a notice containing the information set out in Schedule VIII to this By-law;

“Notice of Assessment Inspection” means a notice containing the information set out in Schedule III to this By-law;

“Notice of Cancellation of Interest in Land” means a notice containing the information set out in Schedule XXIII to this By-law;

“Notice of Discontinuance of Services” means a notice containing the information set out in Schedule XXVII to this By-law;

“Notice of Forfeiture” means a notice containing the information set out in Schedule XXV to this By-law;

“Notice of Hearing” means a notice containing the information set out in Schedule IX to this By-law;

“Notice of Sale of Improvements and Interest in Land” means a notice containing the information set out in Schedule XXI to this By-law;

“Notice of Sale of Seized Personal Property” means a notice containing the information set out in Schedule XIX to this By-law;

“Notice of Seizure of Improvements and Interest in Land” means a notice containing the information set out in Schedule XX to this By-law;

“Notice of Seizure of Personal Property” means a notice containing the information set out in Schedule XVIII to this By-law;

“Notice of Withdrawal” means a notice containing the information set out in Schedule XI to this By-law;

“occupier” means a person who, for the time being, is in actual occupation of an interest in land;

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

“person” in addition to its ordinary meaning includes a partnership, association, company, society or body corporate;

“pipeline” means any pipe designed for or used in the commercial conveyance or transmission of any substance;

“property class” or “assessment class of property” means those categories of property as set out in Schedule II to this By-law for the purposes of assessment and taxation;

“province” or “Province” means the province in which the Reserve is located;

“Registered Member” means a registered member of the First Nation pursuant to either the membership code of the First Nation or the *Indian Act*;

“registers” means the Surrendered and Designated Lands Register kept pursuant to section 55 of the *Indian Act* and the Reserve Land Register kept pursuant to section 21 of the *Indian Act*;

“registrar” means the Lands Administrator for the First Nation as appointed by Chief and Council;

“Request for Information by Assessor” means a notice containing the information set out in Schedule I to this By-law;

“Request for Information by Tax Administrator” means a notice containing the information set out in Schedule XII to this By-law;

“Request to Attend Hearing/Produce Documents” means a notice containing the information set out in Schedule X to this By-law;

“Reserve” means the Indian Reserve or Reserves of the First Nation, as defined in subsection 2(1) of the *Indian Act*, and any land held as a special Reserve for the use and benefit of the First Nation pursuant to section 36 of the *Indian Act*;

“revised assessment roll” means an assessment roll amended in accordance with this By-law;

“service charge” means a charge in respect of a service based on the estimated or actual annual cost of the service;

“tax or taxes” means a levy imposed by Part VI of this By-law, and includes all interest, penalties, costs or other charges imposed and payable pursuant to this By-law;

“tax administrator” means the person appointed by Chief and Council pursuant to section 3 of this By-law to administer this By-law;

“Tax Certificate” means a notice containing the information set out in Schedule XIV to this By-law;

“tax debtor” means a person with outstanding obligations to pay taxes imposed by this By-law after the expiration of time provided for in section 81 of this By-law related to the mailing of the Demand for Payment and Notice of Enforcement Proceedings;

“Tax Notice” means a notice containing the information set out in Schedule XIII to this By-law;

“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;

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

“Taxation Authority” means Chief and Council or their designate of the First Nation; and

“trustee” means an executor, administrator, guardian, committee, receiver or any person having or taking upon him or herself the lawful possession, administration or control of property affected by an express trust, or having by lawful possession management and control of the property of a person under any legal disability;

(2) In this By-law, references to a Part (e.g. Part I), section (e.g. section 2), subsection (e.g. section 3(1)), paragraph (e.g. paragraph 7(1)(a)) or Schedule (e.g. Schedule I) is a



reference to the specified Part, section, paragraph or Schedule of this By-law, except where otherwise stated.

- (3) The preamble forms part of this By-law.

### **PART III ADMINISTRATION**

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

3. (1) Chief and Council must, by BCR, appoint one or more assessors for a specified or indefinite term to undertake assessments of assessable property in accordance with this By-law, apply exemptions in accordance with section 7 of this By-law, and such other duties as set out in this By-law or as directed by Chief and Council.
- (2) An appointment under subsection (1) is on the terms and conditions set out in the resolution.
- (3) An assessor appointed by Chief and Council must be qualified to conduct assessments of real property in the Province.
- (4) Chief and Council must, by BCR, appoint one or more tax administrators for a specified or indefinite term to administer this By-law on the terms and conditions set out in the resolution.
- (5) The tax administrator is responsible for collection of taxes and enforcement of payment under this By-law.
- (6) The tax administrator may, with the consent of Chief and Council, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of the First Nation.

#### **Requests for Information by Tax Administrator**

4. (1) The tax administrator may deliver a Request for Information by tax administrator in the form of Schedule XII to this By-law to a property 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.
- (2) The tax administrator is not bound by the information provided under subsection (1).

### **PART IV APPLICATION OF BY-LAW**

5. This By-law applies to all interests in land within the First Nation Reserve.

**PART V  
LIABILITY TO TAXATION**

**Tax Liability**

6. (1) Subject to section 7, all interests in land, including any right to occupy, possess, or use land, are subject to taxation under this By-law.
- (2) Without derogating from Chief and Council's taxing authority or jurisdiction, Chief and Council or their designate may accept payment of taxes in the form of grants-in-lieu of taxes or may otherwise accept settlement of a taxation issue where it is in the best interests of the First Nation.
- (3) 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.
- (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 Chief and 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).

**Exemption from Taxation**

7. (1) The following interests in land are not subject to taxation:
  - (a) subject to subsection (2), any interest in land held or occupied by a Registered Member;
  - (b) subject to subsection (2), any interest in land held or occupied by the First Nation or a First Nation Corporation, and which interest in land is held for the benefit of all the Registered Members;
  - (c) a building used for public school purposes providing education to Registered Members or for a purpose ancillary to the operation of such a public school, not operated for profit, 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 for Registered Members, not operated for profit, and the land on which the building stands, subject to the following limits:
    - i. the maximum amount of land is the greater of eighty-one one hundredths (0.81) of a hectare or ten (10) square metres of land for every one (1) square metre of occupied building space,
    - ii. the place of public worship and land must be held by a religious organization, and
    - iii. the exemption does not apply to any portion of property that is used as a residence or for any purpose other than as a place of public worship;
  - (f) a building used as a university, technical institute or public college for Registered Members, not operated for profit, and the land on which the building stands;
  - (g) an institutional building used to provide housing accommodation for the elderly Registered Members or Registered Members 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 of Registered Members.

- (2) The exemptions in paragraphs (1)(a) and (b) do not apply to interests in land that are held by a Registered Member, 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 Registered Member, the First Nation, or a First Nation Corporation.
8. Notwithstanding section 7, all interests in land are liable to service and local improvement charges under Part XVIII of this By-law.
9. Where an interest in land is not subject to taxation, the liability to taxation of any other interest in the same land is not affected.
10. (1) An exemption does not apply to any portion of a building other than the portion occupied or used for the purpose for which the exemption was granted.  
(2) Where an exemption applies to a portion of a building, it applies, in the same proportion, to the land that is necessary as the site for the building.

#### **Grants and Tax Abatement**

11. (1) Chief and Council may provide for a grant to a holder, equivalent to or less than the taxes payable on a property, where
  - (a) the holder of the property is a charitable, philanthropic or other not-for-profit corporation; and
  - (b) Chief and Council considers that the property is used for a purpose that is directly related to the purposes of the corporation.(2) Chief and Council may provide for a grant to holders of residential property:
  - (a) age sixty-five (65) years or older;
  - (b) with physical or mental disabilities; or
  - (c) with financial need.(3) In order to qualify for a grant under subsection (2), a holder must meet the requirements as set out in a BCR to be passed by Chief and Council from time to time.
12. Chief and Council will in each taxation year determine all grants that will be given pursuant to section 11 and will authorize those grants in an expenditure law.

#### **PART VI LEVY OF TAX**

13. Where an interest in land is subject to taxation, any person, corporation, partnership or legal entity who has an interest in the land is jointly and severally liable to taxation.

#### **Tax Levy**

14. (1) On or before June 1 in each taxation year, Chief and Council shall adopt a by-law to impose tax rates for the upcoming taxation year on interests in land subject to taxation under this By-law.

- (2) Taxes levied under this By-law apply to the taxation year immediately following the adoption of the by-law imposing tax rates and are based upon the assessed values of the interest in land and improvements as determined under this By-law.
  - (3) Chief and Council may, by By-law, establish different assessment classes of real property and establish different tax rates according to the assessment class of real property to be taxed.
  - (4) Taxes levied under this By-law are deemed to be imposed January 1 of the taxation year in which the levy is first made.
  - (5) Taxes shall be levied by applying the rate of tax against each one thousand dollars (\$1,000) of assessed value of the land and improvements.
  - (6) Notwithstanding subsection (5), Chief and Council may establish in its annual by-law setting the rate of tax, a minimum tax payable in respect of the taxable interest in land.
  - (7) A minimum tax established under the authority of subsection (6) may be established in respect of one or more property classes.
15. The name of the by-law that imposes the rate of tax for the upcoming taxation year on interests in land subject to taxation under this By-law shall be named the "Sweetgrass First Nation Annual Taxation Rates By-law, 2012".

#### **Tax Payments**

- 16.(1) Taxes levied in a Tax Notice mailed pursuant to section 60 are due and payable within thirty (30) days of service of the Tax Notice on the taxpayer of the year in which they are levied.
- (2) Chief and Council may require that taxes are due and payable monthly.

### **PART VII INFORMATION FOR ASSESSMENT ROLL**

#### **Requests for Information**

17. (1) Every person liable for tax shall, on request, forthwith furnish to the assessor, in writing and signed, within fourteen (14) days from the date of delivery, or a longer period as specified in the notice, the information requested in Schedule I to this By-law concerning the land used or occupied by that person, and without restricting the generality of the foregoing, including: purchase price; terms and covenants in leases; construction costs; costs of alterations and repairs; income and expense information or rents payable, paid or agreed to be paid.
- (2) Where an assessor does not receive the information referred to in subsection (1), or is not satisfied that the information received is accurate, the assessor shall value the interest in land on the basis of information in his or her possession, within his or her absolute discretion.
- (3) 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.



## Assessment Inspections

18. (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 in the form of Schedule III to this By-law 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) 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.
- (4) 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.
- (5) 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.
- (6) 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 VIII ASSESSED VALUE

19. Chief and Council must appoint one or more assessors as per section 3 of this By-law.
20. For the purpose of determining the actual value of an interest in land for an assessment roll, the assessor must assess all property as of the applicable base date.
21. (1) The actual value of the interest in land for an assessment roll is to be determined as if on the base date:
  - (a) the interest in land and all other properties were in the physical condition that they are in on January 1 following the base date; and
  - (b) the permitted use of the property and all other interests in land were the same as on January 1 following the base date.
- (2) After determining the assessed value of a property, the assessor must determine the taxable assessment of the property by multiplying the assessed value by the percentage of value applicable to the property class to which the property belongs; the percentage value applicable to all property classes is set out in the annual by-law setting the rate of tax pursuant to subsection 14(1).
22. (1) The assessor shall assess interests in land according to the assessment classes of real property as set out in Schedule II to this By-law.
- (2) Except where otherwise provided, the assessor must assess interests in land and must enter the assessed value of the interest in land in the assessment roll.

- (3) 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.
  - (4) Where two (2) 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 (2) or more of those persons jointly.
  - (5) 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.
  - (6) 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.
  - (7) Except as otherwise provided in this By-law, for the purposes of assessing interests in land the assessor shall use the valuation methods, rates, rules and formulas established under the Saskatchewan *Municipalities Act*, S.S. 2005, c. M-36.1, as amended from time to time, and the assessment rules and practices used by assessors in the Province for conducting assessments off the reserve, subject to further amendment to this policy adopted by Chief and Council from time to time by BCR.
23. (1) Except as provided in subsections (5) and (6) and 22(7), the assessor must value land and improvements at their actual market value as if held in fee simple off the reserve;
- (2) 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.
- (3) Without limiting the application of subsections (1) and (2), and 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.
- (4) The assessor shall determine the actual value of the following, using rates which will from time to time be set by Chief and Council of the First Nation:
- (a) the pole lines, metallic or fiber optic cables, towers, poles, wires, transformers, conduits and mains of a telecommunication, trolley coach, bus or electrical power corporation, but not including substations;
  - (b) the track in place of a railway corporation;
  - (c) the pipelines of a pipeline corporation for the transportation of petroleum, petroleum products, or natural gas, including valves, cleanouts, fastenings, and appurtenances located on the right-of-way, but not including distribution pipelines, pumping equipment, compressor equipment, storage tanks and buildings;
  - (d) the wells, wellbores, casing, downhole production equipment, pumps, wellheads, pipelines, and associated oil and gas exploration and production facilities and equipment of any oil and gas explorer or producer or oil and gas exploration and

- production, person, corporation, partnership or legal entity located or operating on the First Nation lands;
- (e) the right-of-way for pole lines, cables, towers, poles, wires, transformers, conduits, mains and pipelines referred to in paragraphs (a) and (c);
- (f) the right-of-way for track referred to in paragraph (b);
- (5) Notwithstanding subsection (1), if Chief and Council have, in a lease or other instrument granting an interest in land, placed a restriction on the use of the land, the assessor shall consider the restriction.
- (6) The duration of the interest in land or the right of Chief and Council to terminate an interest in land is not a restriction within the meaning of subsection (5).

## **PART IX THE ASSESSMENT ROLL**

### **The Assessment Roll**

- 24. No later than June 1 of the assessment year, and June 1 every year thereafter, the assessor shall prepare an assessment roll in paper or electronic form containing the following particulars of every interest in land that is liable to assessment under this By-law:
  - (a) the name and last known address of the holder of the interest in land;
  - (b) an accurate or legal description of the interest in land;
  - (c) the classification of
    - (i) the interest in land; and
    - (ii) the improvements (if any);
  - (d) the actual value by classification of
    - (i) the interest in land; and
    - (ii) the improvements (if any);
  - (e) the total assessed value;
  - (f) the total assessed value of exemptions from taxation, where applicable;
  - (g) the total net taxable value; and
  - (h) any other necessary information the assessor considers necessary or desirable.
- 25. The assessor shall include in the assessment roll the particulars set out in section 24 for any interest in land in respect of which grants or settlement in place of taxes may be accepted.
- 26. The assessor shall set out the value of improvements separately from the value of the land on which they are located.

### **Certification by Assessor**

- 27. (1) On completion of an assessment roll and on or before June 1 of each taxation year, the assessor must
  - (a) certify in writing in substantially the form of Schedule IV to this By-law 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 Chief and Council.
- (2) The assessment roll is effective on its approval by Chief and Council.

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

28. (1) No later than June 15 after the certification of the assessment roll under section 27, 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 of Schedule IV to this By-law 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 Chief and 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 27.

#### **Validity of Assessment Roll**

29. (1) An assessment roll is effective on certification pursuant to sections 27 or 28 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
  - (a) for all purposes, the assessment roll of the First Nation until the next certified assessment roll or certified revised assessment roll.
30. A person whose name appears in the assessment roll shall give written notice to the tax administrator or assessor of any change of address.

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

31. (1) The assessment roll is effective on its approval by Chief and Council by BCR.
- (2) On approval, the assessment roll is open to inspection in the First Nation administration office by any person during regular business hours.



- (3) 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.
- (4) The assessor or tax administrator may require a person who wishes to inspect the assessment roll to complete a declaration in substantially the form of Schedule V to this By-law:
  - (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**

32. (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 31(2) or are otherwise accessible to the public.

### **Chargeholders**

33. (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**

34. (1) The tax administrator or the assessor shall within fifteen (15) days of the completion of the assessment roll mail an Assessment Notice to every person named in the assessment roll in respect of each interest in land for which that person is liable to taxation or for which grants-in-lieu of taxes may be sought.
- (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 or the assessor.
- (3) A person whose name appears in the assessment roll must give written notice to the tax administrator or the assessor 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 or the assessor must provide, to any person who requests it and pays to the assessor the fee of twenty-five dollars (\$25.00), the information contained in the current Assessment Notice sent by the tax administrator or the assessor.
35. (1) The Assessment Notice shall be in the form set out in Schedule VI to this By-law or a form approved by Chief and Council and shall contain the information set out in the assessment roll in respect of that interest in land and shall contain a statement as to the right of appeal.
- (2) The Assessment Notice (Schedule VI) and the Tax Notice (Schedule XIII) relating to the same property may be sent together or may be combined on one notice.

## **PART X AMENDMENTS TO ASSESSMENT ROLL**

36. Where the assessor finds that during the current assessment year
- (a) a taxable interest in land is not entered in the assessment roll;
  - (b) the value of an interest in land is not the same as the valuation entered in the assessment roll by reason of
    - i. the demolition, destruction or damaging of an improvement or the property,
    - ii. new construction or new improvements,
    - iii. a change in a permitted use, or
    - iv. a subdivision;
  - (c) there has been a change in the possession, use or occupation;
  - (d) there is a clerical error; or
  - (e) there has been a change in the eligibility for an exemption from taxation;
- the assessor shall amend the assessment roll to effect the necessary changes, but subject to sections 38, 39 and 57 shall not make any amendments after April 30 of the current assessment year.
37. Where the assessment roll is amended, the assessor shall, as soon as practical after adoption of the amended assessment roll pursuant to section 28, mail a notice in the form set out in Schedule VI to this By-law or a form approved by Chief and Council in respect of the amended assessment to each person affected.
38. Where there has been an under-assessment resulting from
- (a) a person's failure to disclose information required under this By-law with respect to an interest in land, or
  - (b) a person's concealment of information required under this By-law with respect to an interest in land,
  - (c) a person's failure to respond to a Request for Information by the assessor under subsection 17, or

- (d) a person's making of an incorrect response to a Request for Information by assessor under subsection 17, as required under this By-law;  
the assessor shall issue an amended Assessment Notice, in the form set out in Schedule VI to this By-law or a form approved by Chief and Council, for the current year and for each previous year during which the condition giving rise to the amendment to the assessment roll existed.
39. Where the assessor receives a decision of the Assessment Review Board after June 15 in a taxation year, the assessor shall issue an amended Assessment Notice, in the form set out in Schedule VI to this By-law or a form approved by Chief and Council, reflecting the decision of the Assessment Review Board.
40. Where a condition that gives rise to an amendment to the assessment roll existed during part of a assessment year, the tax administrator shall, in preparing an amended Tax Notice, adjust the amount of the taxes due on a *pro rata* basis.
41. Parts IX, XI, XII, XIII and XV apply with respect to an amended assessment roll and to an amended Assessment Notice.
42. Where Chief and Council approve an amendment to the assessment roll for the current year, the tax administrator shall forthwith refund any excess taxes that have been paid, together with interest pursuant to subsection 63(3) of this By-law, and any unpaid balance shall, subject to Assessment Notice and taxation, be due and payable, notwithstanding a receipt or certificate given by the tax administrator.

## PART XI RECONSIDERATION OF ASSESSMENT AND APPEALS

### Reconsideration by Assessor

43. (1) A person named on the assessment roll in respect of an assessable property may request that the assessor reconsider the assessment of that assessable property.
- (2) A request for reconsideration may be made on one or more of the grounds on which an assessment appeal may be made under this By-law.
- (3) A request for reconsideration of an assessment must
- (a) be delivered to the assessor within thirty (30) days after the day that the Assessment Notice is mailed or e-mailed to the person named on the assessment roll in respect of an assessable property,
  - (b) be made in writing and include the information set out in Schedule VII; and
  - (c) include any reasons in support of the request.
- (4) The assessor must consider the request for reconsideration and, within fourteen (14) days after receiving the request for reconsideration, either
- (a) advise the person who requested the reconsideration that the assessor confirms the assessment; or
  - (b) where the assessor determines that assessable property should have been assessed differently, offer to the person who requested the reconsideration to modify the assessment.

- (5) Where the person who requested the reconsideration agrees with the modification proposed by the assessor, the assessor must
  - (a) amend the assessment roll as necessary to reflect the modified assessment;
  - (b) give notice of the amended assessment to the tax administrator and to all other persons who received the Assessment Notice in respect of the assessable property; and
  - (c) where a Notice of Appeal has been delivered in respect of the assessable property, advise the Assessment Review Board of the modification.
- (6) Where the person who requested the reconsideration accepts an offer to modify an assessment, that person must not appeal the modified assessment and must withdraw any Notice of Appeal filed in respect of the assessable property.

**Assessment Review Board – Establishment, Remuneration and Reimbursement, Removal of Member**

- 44. (1) Chief and Council by BCR shall establish an Assessment Review Board consisting of not less than three (3) members, including:
  - (a) at least one (1) member who is or was duly qualified to practice law in a Canadian provincial or territorial jurisdiction or who is or was a Judge of a provincial or superior court in Canada; and
  - (b) at least one (1) member who has sat as a member of an appeal board to review assessments or who has experience in assessment appeals in a Canadian provincial or territorial jurisdiction; and
  - (c) at least one (1) member who is a Registered Member who does not have any direct or indirect financial interest in any real property assessment to which an appeal relates, as set out in section 49.
- (2) Chief and Council shall maintain a list of substitute members of the Assessment Review Board, so that where a member of the Assessment Review Board is disqualified, unable or unwilling to act, Chief and Council shall by BCR appoint the first member on the list of substitute members of the Assessment Review Board to act for the period for which the member of the Assessment Review Board is unavailable, and if for any reason the first member on the list of substitute members is disqualified, unable or unwilling to act, Chief and Council shall by BCR appoint the next member on the list until a substitute member of the Assessment Review Board is able to act.
- (3) Each member of the Assessment Review Board shall hold office for a period of three (3) years unless the member resigns or is otherwise removed from office in accordance with the terms of this By-law.
- (4) Each member of the Assessment Review Board and each substitute member actually appointed to act shall be paid for his or her services as a member of the Assessment Review Board at a rate of two hundred dollars (\$200.00) per day or portion thereof plus out-of-pocket expenses for time spent on activities related to the Assessment Review Board.
- (5) The chair of the Assessment Review Board shall be paid for his or her services as the chair of the Assessment Review Board at a rate of three hundred dollars (\$300.00) per day or portion thereof plus out-of-pocket expenses for time spent on activities related to the Assessment Review Board.
- (6) A member of the Assessment Review Board shall be removed from office if he or she:
  - (a) is convicted of an offense under the *Criminal Code*, R.S.C. 1985, c. C-46 (Canada);

- (b) fails to attend three (3) consecutive appeal 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.

#### Right to Appeal and Procedure to Commence Appeal

45. (1) A person whose name appears in the assessment roll may appeal within sixty (60) days of the date of mailing of the Assessment Notice pursuant to subsection 34(1), appeal to the Assessment Review Board in respect of
- (a) the liability of the holder to assessment under this By-law;
  - (b) the assessed value of the property;
  - (c) the assessment classification of the property;
  - (d) any alleged error or omission in an assessment or Assessment Notice;
  - (e) the applicability of an exemption to the property; or
  - (f) a reconsideration of the assessment pursuant to section 43.
- (2) An appellant shall file an appeal by delivering a Notice of Appeal containing the information set out in Schedule VIII to this By-law, together with a one hundred dollar (\$100.00) non-refundable appeal fee in the form of a cheque or money order, to the Assessment Review Board at the address set out in the Assessment Notice within sixty (60) days of the mailing of the Assessment Notice referred to in Part IX.
- (3) An appellant may make the appeal through his or her solicitor or agent, in which case the appeal shall set forth the name and address of the solicitor or agent, as well as the name and address of the appellant.
- (4) Any notice or correspondence required to be given to an appellant may be delivered personally or by sending it by registered mail, fax or e-mail and shall be properly given if delivered to the solicitor or agent at the address set out in the appeal.
- (5) Where an appeal is taken with respect to an amended Assessment Notice, the appeal shall be confined to the amendment.
- (6) The parties in a hearing are
- (a) the appellant;
  - (b) the holder of the assessable property, if not the appellant;
  - (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.

#### Assessment Review Board – Duties and Composition

46. (1) The Assessment Review Board shall
- (a) hear all appeals from Assessment Notices;
  - (b) investigate and advise Chief and Council on assessments, assessment classifications and assessment rolls which the Board deems necessary;
  - (c) give the appellants, the assessor and the tax administrator at least thirty (30) days' written notice of the time and place for the hearing of appeals;
  - (d) have custody of all records, documents, evidence and proceedings before the



Assessment Review Board;

- (e) have control of its proceedings in order to fairly and adequately determine any appeal; and
  - (f) where an appeal relates to an interest in land of which a person other than the appellant is the holder, give that person at least ten (10) days' written notice of the time, date, and place of the hearing of the appeal, and the nature of the appeal.
- (2) In performing their duties under this By-law, the members of the Assessment Review Board shall
- (a) ensure that assessments and assessment rolls are equitable and fairly represent the assessed values provided for in this By-law;
  - (b) act impartially, fairly and reasonably, to the best of their skill and ability; and
  - (c) ensure confidentiality with all matters under this By-law.
- (3) Chief and Council shall by BCR appoint a chair of the Assessment Review Board.
- (4) The chair of the Assessment Review Board shall
- (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 sittings of the Assessment Review Board.
- (5) If the chair is absent or incapacitated, Chief and Council must designate a member of the Assessment Review Board as the acting chair for the period that the chair is absent or incapacitated.
- (6) Chief and Council shall by BCR appoint a secretary of the Assessment Review Board.
- (7) The secretary of the Assessment Review Board shall
- (a) have the custody and care of all records, regulations, documents and orders made by or pertaining to the Assessment Review Board; and
  - (b) relating to his or her office, fulfill such other duties as directed by the chair or the Assessment Review Board.

### **Notice of Hearing**

47. (1) The assessor, or his or her designate, shall be a party to all appeal proceedings under this By-law and the Assessment Review Board shall give the assessor thirty (30) days' written notice of any appeal and a reasonable opportunity to be heard at any appeal proceedings.
- (2) The Assessment Review Board shall give the Chief and Council thirty (30) days', or less with the consent of the Chief and Council, written notice of and an opportunity to be heard at any appeal proceedings which raise issues of law regarding anything done under this By-law.

### **Assessment Review Board – Quorum**

48. (1) A majority of the members of the Assessment Review Board constitutes a quorum provided that there shall be no less than three (3) 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 shall be adjourned to the next day that is not a holiday, and so on from day-to-day until there is a quorum;
- (3) All questions respecting appeals shall be decided by a majority vote of the members of the Assessment Review Board at the hearing.
- (4) Chief and Council by BCR may establish procedures for the conduct of the proceedings of the Assessment Review Board, which shall not be inconsistent with this By-law.

#### **Assessment Review Board – Conflicts of Interest**

- 49. (1) No person shall sit as a member of the Assessment Review Board hearing an appeal if that person
  - (a) has a direct or indirect financial interest in any property assessment to which an appeal relates;
  - (b) is the Chief or a member of Council;
  - (c) is an employee of the First Nation or Chief and Council; or
  - (d) has financial dealings with the First Nation or Chief and Council, which might reasonably give rise to a conflict of interest and 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 subsection (1)(a) membership in the First Nation does not in itself constitute a personal or financial interest in assessable property.

#### **Scheduling of Hearing**

- 50. (1) Subject to subsection 57(2), the sittings of the Assessment Review Board shall
  - (a) commence no later than ninety (90) days after the final date for submission of the Notice of Appeal referred to in section 45; and
  - (b) be completed within ninety (90) days of their commencement as set out in paragraph (1)(a).
- (2) The assessor must deliver the assessment roll to the Assessment Review Board on or before the date upon which the Board commences its sittings.
- (3) The Assessment Review Board must at least thirty (30) days prior the hearing mail a Notice of Hearing in the form provided in Schedule IX to this By-law to all parties to the appeal and to each person named on the assessment roll in respect of the assessable property.
- (4) The assessor must without delay deliver a copy of any document submitted by a party in relation to a hearing to all other parties.

#### **Requests to Attend Hearing or Produce Documents**

- 51. (1) The Assessment Review Board may request the attendance of witnesses and the production and inspection of documents.
- (2) A party to any appeal proceedings before the Assessment Review Board may request that a Request to Attend Hearing/Produce Documents be served by any member of the Board, requesting the attendance of any person as a witness to give evidence at the hearing of the appeal or requesting that any person produce documents relating to the interest in land,

- the assessed value of the interest in land, or the appeal;
- (3) Where pursuant to subsection (2) a party requests that a Request to Attend Hearing/Produce Documents be served by a member of the Board,
    - (a) the chair of the Board shall sign and issue the Request to Attend Hearing/Produce Documents and the party shall serve it on the witness at least two (2) days before the appeal;
    - (b) the Request to Attend Hearing/Produce Documents shall be in the form attached as Schedule X to this By-law.
  - (4) The party requesting the attendance of a witness shall pay a twenty dollar (\$20) witness fee plus reasonable travelling expenses to the witness to attend and give evidence before the Assessment Review Board, on the time and date set out in the Request to Attend Hearing/Produce Documents.

### **Conduct of Hearing/Powers and Procedures**

52. (1) The Assessment Review Board may hear all appeals from an Assessment Notice on the same day or may adjourn from time to time until all appeals have been heard and determined.
- (2) The Assessment Review Board must give all parties a reasonable opportunity to be heard at a hearing.
  - (3) A party may be represented by counsel or an agent and may make submissions as to facts, law and jurisdiction.
  - (4) The Assessment Review Board may hear an appeal whether the appellant is present or not, provided the appellant was given notice of the hearing in accordance with this By-law.
  - (5) 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.
  - (6) The Assessment Review Board may question any witness who gives oral evidence at a hearing.
  - (7) 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.
  - (8) The Assessment Review Board may conduct its proceedings by any combination of written, electronic and oral hearings.
  - (9) 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*.
  - (10) The Assessment Review Board may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.
  - (11) Without limiting subsection (10), 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.
  - (12) 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.
  - (13) The Assessment Review Board may conduct a single hearing of two (2) 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.
- (14) 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.
  - (15) The Assessment Review Board
    - (a) may 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;
    - (b) may at any time during a hearing, adjourn the hearing; and
    - (c) shall advise Chief and Council of its decisions in accordance with this provision.
  - (16) The Assessment Review Board may, after hearing an appeal, postpone consideration thereof and the appellant shall, if required by the Board, produce all relevant books, papers, documents and answer all proper questions and give all necessary information affecting the interest in land or the matter under consideration.
  - (17) Where the Assessment Review Board considers the conduct of a party has been improper, vexatious, frivolous or abusive, it may
    - (i) order a party to pay all or part of the costs of another party in connection with the appeal; and/or
    - (ii) order a party to pay all or part of the costs of the Assessment Review Board in connection with the appeal.
  - (18) The Assessment Review Board may order that the costs of a proceeding before the Board be paid by or apportioned between the persons affected by the appeal provided that such costs do not exceed ten percent (10%) of the amount of the taxes payable concerning the interest in land that is the subject of the appeal, as finally determined by the Assessment Review Board.
  - (19) In any appeal proceedings, the onus of proof is on the person bringing the appeal to establish that the assessed value of the interest in land should be different from the value determined by the assessor.

### **Summary Dismissal**

- 53. (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 appellant 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 appellant 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.

### Reference on Question of Law

54. (1) At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or upon consideration of 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

55. 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

56. (1) An appellant may withdraw an appeal under this By-law by delivering a Notice of Withdrawal in the form set out in Schedule XI to this By-law 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 and Implementation of Decisions

57. (1) Within thirty (30) days from the completion of hearing all appeals, except those adjourned under subsection (2), the Assessment Review Board shall submit to Chief and Council, the assessor and the tax administrator its written decision on each appeal, including the vote of each member of the Board, either in favour of or against allowing the appeal.
- (2) Notwithstanding subsection 50(1), the Assessment Review Board may, with the consent of all parties to an appeal and without prejudice to the rights of any party, adjourn the appeal from time to time beyond the time for completion of the appeals and shall advise Chief and Council as provided in this section.
- (3) Within fifteen (15) days from the receipt of the decision of the Assessment Review Board, Chief and Council shall instruct the head assessor to prepare a final assessment

roll including any amendments resulting from the decisions in subsection 42(1).

- (4) Not later than fourteen (14) days from the receipt of the instructions pursuant to subsection (3), the head assessor shall notify in writing each appellant and any party to the appeal or any party that the Assessment Review Board or the assessor deems relevant of the decision of the Assessment Review Board and the reasons for such a decision.
- (5) The notice given under subsection (4) shall state that the appellant has a further right of appeal on a question of law to a court of competent jurisdiction.
- (6) 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 twenty-five dollars (\$25.00).
- (7) The tax administrator may obscure or omit personal information (other than name and address) and financial business information from decisions provided under subsections (4) or (6) provided that assessment and property tax information must not be obscured or omitted.
- (8) Where the head assessor is directed to amend an assessment roll under subsection (3), the assessor shall do so within fourteen (14) days, and shall return the assessment roll forthwith to the chair of the Assessment Review Board.
- (9) The assessor shall date and initial amendments made to the assessment roll pursuant to subsection 42(3).
- (10) Forthwith upon receiving an amended assessment roll under subsection (8), the chair of the Assessment Review Board shall
  - (a) verify that the roll has been amended according to the decisions of the Assessment Review Board under subsections (3) and (8);
  - (b) authenticate the assessment roll by affixing to it a sworn or affirmed statement in the form prescribed by Chief and Council; and
  - (c) forward the authenticated assessment roll to the Taxation Authority.

## **Appeals**

58. (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 subsections 57(4) or (6).

## **PART XII TAX ROLL AND TAX NOTICE**

### **Tax Roll**

59. (1) Upon approval of the assessment roll for each taxation year, and on or before August 31 of every year, the tax administrator must create a tax roll.
- (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

60. (1) The tax administrator shall mail on or before August 31 of every year to every person whose name appears in the tax roll a Tax Notice in the form set out in Schedule XIII to this By-law, in respect of each interest in land for which that person is liable to taxation, and, in the case of an amended tax roll that has been adopted, the tax administrator shall mail an amended Tax Notice to every person affected by the amendment.
- (2) The Tax Notice referred to in subsection (1) shall contain the information set out in Schedule XIII to this By-law, which includes the particulars of any arrears and interest, where payment is to be made, and the manner of payment.
- (3) The Assessment Notice (Schedule VI) and the Tax Notice (Schedule XIII) relating to the same property may be sent together or may be combined on one notice.
61. (1) The tax administrator shall enter the date of mailing the Tax Notice on the tax roll.
- (2) The mailing of the Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes.
62. (1) Where applicable, a Tax Notice shall state that taxes are payable in conjunction with periodic lease payments under Part XIV.
- (2) If a number of properties are assessed in the name of the same holder, any number of those properties may be included in one (1) Tax Notice.
- (3) In the case of an amended tax roll that has been adopted, the tax administrator shall mail an amended Tax Notice to every person affected by the amendment.
- (4) Where the holder of a charge on taxable property gives notice to the assessor of the charge under subsection 33(1) 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.

### Refunds

63. (1) Where
- (a) the Assessment Review Board, Chief and 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 shall refund to the person the amount paid in excess of liability.
- (2) Where taxes imposed under this By-law are to be refunded to a person under this section, Chief and 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 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 accrues from the date that the taxes were originally paid to the First Nation;
  - (b) the interest rate during each successive three (3) month period beginning on April 1, July 1, October 1 and January 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to the First Nation on the 15th day of the month immediately preceding that three (3) month period;
  - (c) interest will not be compounded;
  - (d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid; and
  - (e) payment of an amount of interest less than five dollars (\$5) will not be made.

#### **Apportionment of Taxes Where Property is Subdivided**

- 64. (1) If a property is subdivided, by lease or other legal instrument before May 31 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 XII DUE DATE AND INTEREST**

- 65. (1) Subject to sections 66 and 67, taxes levied in a Tax Notice mailed under section 60 are due and payable as of September 30 of the year in which they are first levied at the office of the Taxation Authority notwithstanding that an appeal under Part XI may be pending.
- (2) All taxes payable under this By-law are debts due to the Taxation Authority and are recoverable as such pursuant to the laws in force in the Province or in any court of competent jurisdiction or in any other manner provided by this By-law.
- (3) Where any person alleges that he or she is not liable to pay taxes imposed pursuant to this By-law, the person shall commence proceedings in a court of competent jurisdiction within thirty (30) days of the mailing of a Tax Notice pursuant to section 60.

- (4) Unless a challenge is initiated pursuant to subsection (3), the taxpayer shall thereafter be estopped from denying liability to pay taxes and estopped from challenging any steps taken to enforce the payment of taxes as provided in Part XVII.
  - (5) The locatee or any other person who has registered a security interest against the taxpayer's interest in land in the registers may pay the taxes due and such payment shall extinguish the debt owing to the Taxation Authority.
  - (6) Taxes must be paid at the office of the First Nation during normal business hours, by cheque, money order or cash.
  - (7) Payment of taxes made by cheque or money order must be made payable to the First Nation.
66. Where taxes are due and payable in conjunction with payment of rent under Part XIV, the proportionate payment is due and payable on the date that the rent is due and payable.
67. Where an assessment roll is amended in accordance 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, and taxes owing pursuant to an amended Tax Notice are due thirty (30) days following the mailing of such an amended Tax Notice.
68. (1) If all or any portion of taxes remains unpaid on October 1 of the year they are first 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 on October 1 of the year they are first levied, the unpaid portion shall accrue interest at a rate of one and one quarter of one percent (1.25%) interest per month, applied on the first of each month, and will compound monthly.
69. Where taxes are in arrears and partial payment is received, the payment shall be applied firstly to accrued interest, secondly to the tax arrears, thirdly to any penalty levied in the current taxation year, and any balance shall be applied to current taxes.

#### **PART XIV PERIODIC PAYMENTS**

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

70. Chief and Council, where applicable, may declare that the tax with respect to any 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.
71. Where Chief and Council has entered into an agreement with the Crown, or with any person entitled to receive rents, for the collection of tax under this Part, the receipt by the Crown or such person of payment on account of tax shall be a discharge of the liability for tax to the extent of the payment.

72. 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 XVI RECEIPTS AND CERTIFICATES**

### **Receipts for Payment**

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

### **Tax Certificate**

74. (1) On a request in writing, the tax administrator shall issue a Tax Certificate in the form set out in Schedule XIV to this By-law showing whether taxes have been paid with respect to any taxable interest in land, and if not, the amount of taxes outstanding.
- (1) The fee for a Tax Certificate is twenty-five dollars (\$25.00) for each tax roll folio searched.

## **PART XVI APPLICATION OF REVENUES**

### **Revenues and Expenditures**

75. (1) All revenues raised under this By-law shall be placed in a special account or accounts.
- (2) Revenues raised shall include
- (a) taxes;
  - (b) grants or settlement in place of taxes;
  - (c) interest and penalties; and
  - (d) amounts collected on account of costs.
- (3) Subject to section 76, an expenditure made out of revenues raised under this By-law shall be made under authority of a separate expenditure by-law.
76. The following expenditures of revenues raised under this By-law are hereby authorized:
- (a) refunds of overpayment and interest;
  - (b) all expenses of preparation and administration of this By-law;
  - (c) remuneration of the assessor, the tax administrator, and the members of the Assessment Review Board;
  - (d) all legal costs and other expenses of enforcement of this By-law; and
  - (e) all expenses related to any appeals incurred on behalf of the Chief and Council.

## Reserve Funds

77. (1) Reserve funds established by Chief and 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, Chief and 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 BCR, 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 Chief and Council in an Expenditure By-law.
- (5) Chief and 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 XVII COLLECTION AND ENFORCEMENT

### Costs of Collection and Proof of Debt

78. The Taxation Authority may charge the person named in an assessment roll with all reasonable costs including without limitation all costs on a solicitor and his own client basis incurred in the collection of taxes or other costs imposed by this By-law, and such costs shall be in accordance with Schedule XV to this By-law.
79. (1) A person named in an assessment roll as having an interest in land is liable for all taxes imposed in respect of the interest in land during the year and all unpaid taxes imposed in previous years.
- (2) Taxes or a portion thereof due and payable under this By-law that have not been paid may be certified by the tax administrator, who shall attach a copy of that part of the tax



roll that refers to the taxes payable, and such certification shall be in the form provided in Schedule XVI to this By-law, and is *prima facie* proof of the debt.

### **Special Lien and Priority of Claim**

80. (1) Taxes due and payable are a special lien and encumbrance on the interest in land.
- (2) The special lien and encumbrance referred to in subsection (1) attaches to the interest in land being taxed, and without limiting the foregoing, attaches to the interest in land and binds subsequent holders of the interest of the land.
- (3) The person who acquires an interest in land on which a lien under this By-law has been registered and the person to whom the taxes were originally levied are jointly and severally liable for the lien.
- (4) The tax administrator may register a certificate issued under subsection 79(2) in either register on or after January 2 following the year in which the taxes are imposed.
- (5) Pursuant to subsection (4), the special lien and encumbrance shall have priority over every subsequently registered claim, privilege, lien, charge, security interest, or encumbrance of every person.
- (6) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under this Part where the tax administrator determines such action is necessary or advisable
- (7) When all taxes levied against the interest in land have been paid, the tax administrator shall certify that the special lien and encumbrance against the interest in land has been discharged, and shall register such certification in either register, and such certification shall be sufficient proof of the payment of the taxes and the discharge of the special lien or encumbrance.
- (8) The special lien and encumbrance is not lost or impaired by reason of any technical error or omission in its creation or registration in a register.

### **Demand for Payment and Notice of Enforcement Proceedings**

81. (1) Except for tax proceedings postponed pursuant to subsection 82(1), on or after January 2 following the year for which taxes are imposed, the tax administrator shall prepare a list of outstanding taxes and of the persons liable for payment.
- (2) Within thirty (30) days of completion of the list pursuant to subsection (1), the tax administrator shall mail, in the form set out in Schedule XVII to this By-law, a Demand for Payment and Notice of Enforcement Proceedings to every person named on the list, and to every locatee, tenant, agent or person whose rights, proprietary or otherwise, may be affected by the enforcement proceedings.
- (3) For the purposes of this section the mailing of a Demand for Payment and Notice of Enforcement Proceedings is deemed to be delivery to the addressee.
- (4) Upon the expiration of the thirty (30) day period provided in the Demand for Payment and Notice of Enforcement Proceedings delivered pursuant to subsection (2), the tax administrator shall request authorization from Chief and Council to commence enforcement proceedings against the tax debtors, and Chief and Council must by BCR direct the tax administrator to commence enforcement proceedings in accordance with this By-law.
- (5) Prior to the authorization of any of the enforcement proceedings set out in sections 84,

85, 86, 87, 88, and 89, Chief and Council shall consult with any affected locatee.

82. Chief and Council may upon application by the tax debtor:

- (1) postpone taking enforcement proceedings for a specified period; or
- (2) reduce or remit the taxes where Chief and Council determine that
  - (a) full payment would result in undue hardship to the tax debtor, or
  - (b) it is necessary and in the best interest of the First Nation to affect a transfer of the tax debtor's interest.

83. Chief and Council may, from time to time, provide by BCR for the reduction of taxes due by taxpayers for a taxation year by an amount equal to or less than the amount to which the taxpayers would be entitled in accordance with the home owner grant legislation that would apply if the taxpayer's interest in land was subject to taxation by a municipality.

### **Seizure of Personal Property**

84. (1) With the authorization of Chief and Council, the tax administrator may proceed by way of seizure if the taxes or any portion thereof remain unpaid after the thirty (30) day period provided by the Demand for Payment and Notice of Enforcement Proceedings served pursuant to section 81 or the period specified by Chief and Council pursuant to subsection 82(1) has expired.
- (2) The tax administrator shall serve a Notice of Seizure of Personal Property on the tax debtor and provide a copy of same to the locatee, where applicable, in the form set out in Schedule XVIII to this By-law.
  - (3) If the taxes, or any portion thereof, remain outstanding following the time provided by the Notice of Seizure of Personal Property, the tax administrator shall request a sheriff, bailiff or by-law enforcement officer to effect a seizure of such personal property and post a notice on the personal property which is seized, and the seized personal property shall then be in the possession of the First Nation, as represented by the tax administrator.
  - (4) So long as the taxes or any portion thereof remain outstanding, no personal property seized pursuant to subsection (3) that is located on Reserve shall be removed therefrom, and any such removal shall be considered a trespass, and without restricting the generality of the foregoing, no such personal property shall be seized by a bailiff, sheriff, assignee or liquidator or trustee, or authorized trustee in bankruptcy, except under the authority of Chief and Council.
  - (5) Personal property of a tax debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province in which the seizure is made is exempt from seizure under this section.

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

85. (1) If the tax administrator pursuant to subsection 84(3) seizes related equipment, facilities, the tax debtor's personal property, or petroleum and natural gas rights, and the tax debtor does not commence legal proceedings in a court of competent jurisdiction within sixty-one (61) days after the date of seizure challenging such seizure, the personal property, interests and associated equipment may be sold in accordance with this Part and the tax debtor is estopped from denying the validity of the seizure and the sale of such personal

property.

- (2) If the outstanding taxes have not been paid in full sixty-one (61) days after a seizure pursuant to subsection 84(3), the personal property seized will be deemed to have been abandoned by the tax debtor and may be sold by public auction and the proceeds shall be used for payment of the outstanding taxes.
- (3) A Notice of Sale of Seized Personal Property in the form of Schedule XIX to this By-law shall be published in at least one (1) newspaper of general local circulation for seven (7) days prior to the sale, and shall be posted on the tax debtor's premises located on Reserve.
- (4) The sale of the seized personal property shall be conducted at the time and place advertised pursuant to subsection (3) by public auction, unless it is necessary to adjourn the sale, in which case an additional notice shall be published in the same manner provided by subsection (3).
- (5) Any surplus resulting from the sale conducted pursuant to subsection (4), after deducting all liabilities of the tax debtor, including all costs and charges arising from the sale, shall be paid to the tax debtor, and in the event that the tax administrator is uncertain who is entitled to such surplus, the tax administrator shall pay such money into court by way of interpleader action.

#### **Sale of Improvements or Interest in Land**

86. (1) If the taxes or any portion thereof remain unpaid after nine (9) months have elapsed since the Demand for Payment and Notice of Enforcement Proceedings was served pursuant to section 81 or the period specified by Chief and Council pursuant to subsection 82(1) has expired, Chief and Council may authorize the tax administrator by BCR to proceed by way of sale of improvements or interest in land, and the tax administrator shall serve on the tax debtor and, where applicable, on the locatee, a Notice of Seizure of Improvements and Interest in Land in the form of Schedule XX to this By-law.
- (2) If the taxes or any portion thereof remain unpaid after six (6) months have elapsed since the Notice of Seizure of Improvements and Interest in Land was served pursuant to subsection (1) or, if enforcement proceedings are postponed under subsection 82(1), six (6) months from the end of the period specified by Chief and Council, and upon the failure of the tax debtor to pay the outstanding taxes or to commence legal proceedings in a court of competent jurisdiction challenging the sale, the tax administrator shall sell the improvements or dispose of the interest of the tax debtor on the Reserve by public auction, or pursuant to subsection (3) by public tender.
- (3) Chief and Council shall prescribe the method of public tender, including the conditions of sale, method of publication or circulation, and conditions attached to the acceptance of any offer.
- (4) A Notice of Sale of Improvements and Interest in Land in the form of Schedule XXI to this By-law shall be published in at least (1) newspaper of general local circulation for seven (7) days prior to the sale, shall be mailed to the tax debtor and, where applicable, the locatee, shall be posted in a prominent place on the Reserve not less than ten (10) days before the date of the sale, and shall be posted on the tax debtor's premises located on the Reserve.
- (5) The sale of the improvements and interest in land shall be conducted at the time and place advertised pursuant to subsection (4), unless it is necessary to adjourn such sale, and if an adjournment is necessary an additional notice shall be published in the manner provided by subsection (4).
- (6) With prior approval of Chief and Council, the tax administrator may at any sale

conducted pursuant to subsection (2) or (3), set an upset price (the “upset price”) not less than the total amount of the taxes, interest and penalties payable, calculated to the end of the redemption period, plus five per cent (5%) of that total, and that upset price shall be the lowest price for which the improvements or interest in land may be sold.

- (7) Where the tax administrator sets an upset price pursuant to subsection (6), and there is no bid at the sale conducted pursuant to subsection (2) or (3) that is equal to or greater than the upset price, the First Nation shall be deemed to be the purchaser and shall acquire the interest in the land free and clear of all encumbrances or charges.
- (8) At any time within three (3) months after the sale held pursuant to subsection (2) or (3) (hereinafter referred to as the “redemption period”), the tax debtor may redeem his or her interest in land by paying to the tax administrator the upset price plus three percent (3%), together with the reasonable costs incurred by the Taxing Authority in disposing of the interest, and where the taxable property is redeemed, the First Nation will without delay repay to the bidder the amount of the bid.
- (9) 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 (8);
  - (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.
- (10) 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 if, upon the expiration of the redemption period, the debtor has not redeemed his or her interest as provided for in subsection (8), the sale of the interest shall be considered final and, with the consent of the Minister, the purchaser shall obtain title to the interest in land; the tax administrator shall certify the transfer in the form provided in Schedule XXII to this By-law and shall register it in one or both registries and shall serve it on the tax debtor and the purchaser, provided that the taxable property will not be transferred to any person or entity who would not have been capable under the *Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.
- (11) Upon the filing of the certificate provided by subsection (10), the purchaser shall be substituted for the tax debtor as the holder of the interest in land, and in addition to any other obligations, shall be liable for all future taxes assessed against that interest.
- (12) Upon the filing of the certificate provided by subsection (10), any surplus resulting from the sale conducted pursuant to subsections (2) or (3), after deducting all outstanding taxes of the tax debtor, including reasonable costs and charges arising from the sale, shall be returned to the tax debtor, and in the event that the tax administrator is uncertain who is entitled to such surplus the tax administrator shall pay such money into court by way of interpleader action.
- (13) The filing of the certificate provided by subsection (10) operates

- (a) as a transfer of the taxable property to the bidder from the tax 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 (10) except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.
- (14) Upon the filing of the certificate provided by subsection (10), any remaining debt of the tax debtor with respect to that interest in land, including all reasonable costs and charges arising from the sale, shall be extinguished.
- (15) If pursuant to subsections (7) and (10) the First Nation has become the owner of the interest in land, the tax administrator may sell such within ninety (90) days for not less than the upset price set pursuant to subsection (6).

### **Cancellation of Interest in Land Held by Taxpayer**

87. (1) If the taxes or any part thereof remain unpaid after the thirty (30) day period provided by the Demand for Payment and Notice of Enforcement Proceedings served pursuant to section 81 or the period specified by Chief and Council pursuant to subsection 82(1) has expired, Chief and Council may authorize the tax administrator by BCR to proceed by way of cancellation of the interest, and the tax administrator shall serve a Notice of Cancellation of Interest in Land in the form of Schedule XXIII to this By-law on the tax debtor and any affected locatee.
- (2) The tax administrator shall mail a copy of the notice referred to in subsection (1) to every place where the interest is registered and to the locatee, where applicable.
- (3) If the taxes or any portion thereof remain unpaid after six (6) months have elapsed since the Notice of Cancellation of Interest in Land was served pursuant to subsection (1), or within six (6) months after the specified period if enforcement proceedings are postponed under subsection 82(1), the tax administrator may cancel the lease, license or permit to occupy the interest in land, and the tax administrator shall certify the cancellation in the form provided in Schedule XXIV to this By-law and shall register it in the registers.
- (4) Upon cancellation of the tax debtor's interest and with the consent of the Minister, the First Nation shall acquire the interest in the land free and clear of all encumbrances or charges.
- (5) The cancellation provided by subsection 65(3) operates
- (a) as a transfer of the taxable property to the First Nation from the tax 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 cancellation is deemed final under subsection 65(3) except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.
- (6) Upon the cancellation provided by subsection 65(3), any remaining debt of the tax debtor with respect to that interest in land, including all reasonable costs and charges arising from the sale, shall be extinguished.



## Forfeiture of Property

88. (1) Notwithstanding any other action for the recovery of taxes set out in this By-law, if any taxes remain unpaid twenty-four (24) months after the mailing of the Demand for Payment and Notice of Enforcement Proceedings served pursuant to section 81, the tax debtor's interest in land in respect of which the taxes remain unpaid shall, subject to subsections 81(2), (3), (4) and (5), be absolutely forfeited.
- (2) The tax debtor's interest in land shall be forfeited under subsection (1), forty (40) days after the tax administrator serves a Notice of Forfeiture pursuant to subsection (5) in the form set out in Schedule XXV to this By-law on the tax debtor and on any locatee or on anyone else who may be in lawful possession of the interest in land.
  - (3) Prior to serving the Notice of Forfeiture pursuant to subsection (4), the tax administrator shall obtain authorization from Chief and Council by BCR to proceed by forfeiture.
  - (4) The Notice of Forfeiture shall state:
    - (a) that the interest in land held by the tax debtor is subject to forfeiture under this section;
    - (b) the amount of all taxes, costs and fees due and payable on the date of the notice;
    - (c) the date on which the interest in land held by the tax debtor will forfeit;
    - (d) that the tax debtor has the right to prevent forfeiture by payment under this section; and
    - (e) that on forfeiture under this section, the interest held by the tax debtor in the Reserve will be forfeited clear of all charges except those third party interests which otherwise attach to the interest in land.
  - (5) The Notice of Forfeiture shall be mailed or delivered to the tax debtor's last known address or to the address of the person specified in the records of the Taxation Authority.
  - (6) Where any taxes remain unpaid on December 31 of the second year after the calendar year in which they were imposed, payment of those taxes does not prevent forfeiture unless the payment
    - (a) includes all taxes then due and payable;
    - (b) includes the reasonable costs incurred by the Taxation Authority in the forfeiture proceedings; and
    - (c) is made before forfeiture occurs under this section.
  - (7) With the consent of the Minister, the tax administrator shall certify, in the form set out in Schedule XXVI to this By-law, that the interest in land held by the tax debtor has been forfeited, 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, and the Registrar shall record the document cancelling the tax debtor's interest in the registers.
  - (8) The forfeiture provided by subsection 66(7) operates:
    - (a) as a transfer of the taxable property to the First Nation from the tax 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 forfeiture is deemed final under subsection 66(7) except an easement, restrictive covenant, building scheme or right of way registered against the interest in land.
  - (9) Upon the forfeiture provided by subsection 66(7), any remaining debt of the tax debtor

with respect to that interest in land, including all reasonable costs and charges arising from the sale, shall be extinguished.

### **Absconding Taxpayer**

89. Where the tax administrator has reasonable grounds to believe that the taxpayer intends to remove his or her personal property from the Reserve, or intends to dismantle or remove his or her improvements on Reserve, or take any other actions which may preclude or impede the collection of outstanding taxes owing pursuant to this By-law, the tax administrator shall apply to a court of competent jurisdiction for remedy, notwithstanding the fact that the time for payment of taxes has not yet expired.

### **Discontinuance of Services**

90. (1) If the taxes or any part thereof remain unpaid after the thirty (30) day period provided by the Demand for Payment and Notice of Enforcement Proceedings served pursuant to section 81 or the period specified by Chief and Council pursuant to subsection 82(1), Chief and Council may authorize by BCR that any services provided by the Band, or pursuant to any contract with the First Nation, to the tax debtor or to the interest in land assessed pursuant to this By-law be discontinued.
- (2) A Notice of Discontinuance of Services in the form of Schedule XXVII to this By-law shall be delivered to the tax debtor and to the locatee, where appropriate, thirty (30) days prior to such discontinuance, and shall include the date, time and place within that thirty (30) days when the tax debtor or the locatee may appear before Chief and Council to show cause as to why the services should not be discontinued and Chief and Council shall determine whether or not it will discontinue such services.
91. 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 XVIII SERVICE AND LOCAL IMPROVEMENT CHARGES**

92. (1) Chief and Council may by By-law impose service and local improvement charges applicable to a part of the Reserve, hereinafter in this Part called the "area", to raise money for the following purposes:
- (a) the construction or installation of a highway, lane, sidewalk, boulevard, sanitary or storm sewer, irrigation work, street lights, water supply system, parking facility, gas supply system, drain, or other works that benefit property in the area;
  - (b) the maintenance, operation, repair or construction of works;
  - (c) the cutting of grass or weeds or the trimming of trees or shrubbery on any highway, lane, or other public place;

- (d) the suppression of dust on any highway, lane, or other public place;
  - (e) the collection and disposal of garbage;
  - (f) the collection and disposal of night soil or the contents of sewage holding tanks; and
  - (g) notwithstanding paragraphs (a) to (f) inclusive, such other projects for the maintenance, improvement or repair of properties within the area as Chief and Council may determine to be necessary or beneficial.
- (2) In this Part a charge means a service charge or a local improvement charge.
  - (3) A charge shall be based on the actual or estimated annual cost of the service or local improvement and shall be levied at
    - (a) a uniform rate; or
    - (b) rates for each assessment class of property based on
      - (i) the number of lineal feet along the fronting or abutting lands,
      - (ii) the area determined by the fronting or abutting lands,
      - (iii) the number of dwelling units or commercial or industrial occupancies on the lands served, or
      - (iv) the estimated or actual use or consumption of the service by occupants of the land served.
  - (4) The costs levied shall include engineering and advertising expenses, interest and carrying costs, sinking fund or amortization costs, banking and legal fees, administration costs and any other expenses incidental to initiating and carrying out the work.
93. (1) Before imposing a charge, Chief and Council shall give at least fifteen (15) days' notice by
- (a) publishing the notice prior to the meeting referred to in section 94 in a newspaper of general circulation on the Reserve, if any;
  - (b) posting the notice in the First Nation administration offices and in prominent locations on the Reserve; and
  - (c) sending the notice by registered mail, in the form set out in Schedule XXVIII to this By-law, to affected holders or occupiers who are not resident on the Reserve and providing the locatee with a copy of the notice.
- (2) Service of the notice shall be deemed sufficient under paragraph (1)(c) if the address in the current assessment roll is used.
  - (3) The notice shall state:
    - (a) the intention of Chief and Council to have the work performed and to levy the charge;
    - (b) the area in respect of which the charge is to be levied;
    - (c) the rate at which the charge will be levied; and
    - (d) that Chief and Council shall hold a public meeting to consider written and oral representations.
94. (1) On the date and at the time and place set out in the notice referred to in section 93, Chief and Council shall sit and receive and hear representations.
- (2) Chief and Council shall not proceed with the charge until after it holds public meetings to consider representations.
  - (3) Where Chief and Council imposes a charge, it need not give notice in each succeeding year, unless it proposes to amend the By-law that imposes the charge.



(4) A uniform increase not exceeding ten percent (10%) in the rate of a charge because of an increase in actual or estimated cost shall be deemed not to be an amendment to the By-law that imposes the charge.

95. (1) The tax administrator shall keep separate accounts for money raised by each charge under this Part.

(2) Chief and Council shall expend the money raised under this Part, and any interest that has accrued on that money, for the purpose and within the area stated in the implementing By-law.

96. (1) Charges under this Part shall be administered and enforced under this By-law in the same manner as taxes.

(2) For greater certainty charges are a special lien under Part XVII.

(3) The roll for a charge may be part of or a supplement to the assessment roll.

## **PART XIX GENERAL AND MISCELLANEOUS**

### **Disclosure of Information**

97. The tax administrator or the assessor 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 section 98.

98. 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.

99. An agent must not use information disclosed under section 98 except for the purposes authorized by the holder in writing referred to in that section.

### **Disclosure for Research Purposes**

100. Notwithstanding sections 97 through 99 inclusive, Chief and 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 Chief

and Council to comply with Chief and Council's requirements respecting the use, confidentiality and security of the information.

### **Validity**

- 101.(1) Nothing under this By-law shall be rendered void or invalid, nor shall the liability of any person to pay tax or any other amount under this By-law be affected by
- (a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;
  - (b) an error or omission in an assessment roll, Tax Notice, or any notice hereunder; or
  - (c) a failure of the Taxation Authority to do something within the required time.

### **Limitation on Proceedings**

102. No 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, made for tax or any amount under this By-law shall be commenced after the expiration of six (6) months from the making of the payment, and the payment shall be deemed to have been voluntarily made.

### **Extension of Deadlines**

103. Chief and Council may, by BCR, extend for a maximum of thirty (30) days the time in which anything is required to be done under this By-law and anything done within this period of time is as valid as if it had been done within the time otherwise provided for by this By-law.

### **Delivery of Documents or Notices**

- 104.(1) Where in this By-law a document or 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 or registered 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) by fax to the recipient's fax number as shown on either the assessment roll or the taxation roll or as provided by the recipient;
  - (c) by e-mail to the recipient's e-mail address as shown on either the assessment roll or the taxation roll or as provided by the recipient;
  - (d) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or
  - (e) 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) Where a document or notice is given by mail or registered mail, any notice delivered by the assessor or tax administrator or person acting under his direction to a post office or a person authorized by the Canada Post Corporation to receive mail is deemed to have been

delivered to the addressee.

- (3) Subject to subsection (4), and except where otherwise provided in this By-law, a document or notice must be considered to have been delivered
  - (a) if delivered personally, at the time personal delivery is made;
  - (b) if sent by mail or registered 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;
  - (d) if sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened; and
  - (e) if posted on the property, on the second day after it is posted.
- (4) A document or notice 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.

### **Interpretation**

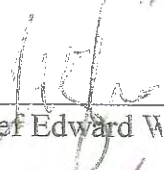
- 105.** The provisions of this By-law are severable, and where any provision of this By-law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this By-law and the decision that it is invalid must not affect the validity of the remaining portions of this By-law.
- 106.** Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.
- 107.** This By-law shall be construed as being remedial and shall be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.
- 108.** Words in this By-law that are in the singular include the plural, and words in the plural include the singular.
- 109.** 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
- 110.** Headings form no part of the enactment, but shall be construed as being inserted for convenience of reference only.
- 111.** For greater certainty
  - (1) nothing in this By-law shall be construed so as to abrogate or derogate from any existing aboriginal or treaty rights of the First Nation under section 35 of the *Constitution Act, 1982*, being Schedule B to the *Canada Act 1982* (U.K.), 1982, c. 11 (the "*Constitution Act, 1982*");
  - (2) the First Nation is a sovereign nation and, with Her Majesty the Queen of Great Britain and Ireland, as now represented by Her Majesty the Queen in Right of Canada pursuant to the *Constitution Act, 1982*, is a signatory to Treaty No. 6; and
  - (3) any reference in this By-law to provincial or municipal legislation or to provinces or

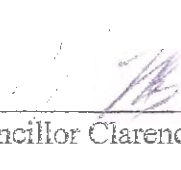
municipalities is for reference only and shall not be construed as subjecting the First Nation to the jurisdiction of the Province or any municipality.

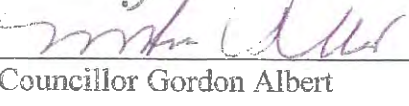
**Force and Effect**

112. This By-law shall come into force and effect upon approval by the Minister.

THIS BY-LAW IS HEREBY DULY ENACTED by Chief and Council of Sweetgrass First Nation on the 17<sup>th</sup> day of SEPT, 2011, at N. DARTMOUTH in the Province of Saskatchewan.

  
\_\_\_\_\_  
Chief Edward Wayne Standinghorn

  
\_\_\_\_\_  
Councillor Clarence Thunderblanket

  
\_\_\_\_\_  
Councillor Gordon Albert

  
\_\_\_\_\_  
Councillor Omer White

  
\_\_\_\_\_  
Councillor Eldon Atcheynum

  
\_\_\_\_\_  
Councillor Tom Whitecalf

\_\_\_\_\_  
Councillor Bruce Paskemin

**SCHEDULE I  
REQUEST FOR INFORMATION BY ASSESSOR**

(Subsection 17(1))

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

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

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

PURSUANT to the *Sweetgrass First Nation Property Assessment and Taxation By-law, 2011*, I hereby 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. \_\_\_\_\_

Please be advised that 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 whatever information is currently available to the assessor.

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

\_\_\_\_\_  
Assessor for Sweetgrass First Nation



**SCHEDULE II  
CLASSES OF PROPERTY**

(Section 22)

The following are the assessment classes:

Non-Arable (Range) Land and Improvements	Seasonal Residential
Other Agricultural Land and Improvements	Commercial and Industrial
Residential	Elevators
Multi-Unit Residential	Railway Rights-of-Way, Pipeline and Utilities

**Non-Arable (Range) Land and Improvements**

“Non-Arable (Range) Land and Improvements” property shall include all rural land that is not arable farmland included in the “Other Agricultural Land and Improvements” class.

**Other Agricultural Land and Improvements**

“Other Agricultural Land and Improvements” property shall include only land meeting the definition of arable farmland.

**Residential**

“Residential” property shall include only

- (a) land or improvements, or both, used for residential purposes, including single family residences, duplexes, and multi-family residences of less than four (4) units, manufactured homes, and nursing homes and rest homes of less than four (4) units, and ancillary improvements compatible with and used in conjunction with any of the above, but not including
  - i. hotels or motels other than the portion of the hotel or motel building occupied by the owner or manager as his or her residence, and
  - ii. land or improvements or both that are owned by the Crown in right of Canada or the Province, or by an agent of either, and are used for the purposes of
    - a. a penitentiary or correctional centre,
    - b. a provincial mental health facility,
    - c. a hospital for the care of the mentally or physically handicapped;
- (b) improvements on land classified as a farm and used in connection with the farm operation, including the farm residence and outbuilding;
- (c) land having no present use and which is neither specifically zoned nor held for business,

commercial, forestry or industrial purposes.

### **Multi-Unit Residential**

“Multi-Unit Residential” property shall include all property of four (4) or more units that would otherwise be included in the “Residential” property class, including apartments and condominiums.

### **Seasonal Residential**

“Seasonal Residential” property shall include all property that is used seasonally or recreationally, including summer and seasonal dwellings, bunkhouses and cookhouses, that would otherwise be included in the “Residential” or “Multi-Unit Residential” property classes, including

(a) land, but not improvements on that land, used solely as an outdoor recreational facility for the following activities or uses:

- i. golf,
- ii. skiing,
- iii. tennis,
- iv. ball games of any kind,
- v. lawn bowling,
- vi. public swimming,
- vii. motorcar racing,
- viii. trap shooting,
- ix. archery,
- x. ice skating,
- xi. water slides,
- xii. museums,
- xiii. amusement parks,
- xiv. horse racing,
- xv. rifle shooting,
- xvi. pistol shooting,
- xvii. horseback riding,
- xviii. roller skating,
- xix. marinas,
- xx. parks and gardens open to the public;

(b) that part of any land and improvements used or set aside for use as a place of public worship or as a meeting hall for a non-profit fraternal organization of persons of either or both sexes, together with the facilities necessarily incidental to that use, for at least one hundred fifty (150) days in the year ending on **June 30th** of the calendar year preceding the calendar year for which the assessment roll is being prepared, not counting any day in which the land and improvements so used or set aside are also used for

- i. any purpose by an organization that is neither a religious organization nor a non

- profit fraternal organization,
- ii. entertainment where there is an admission charge, or
- iii. the sale or consumption, or both, of alcoholic beverages.

### **Commercial and Industrial**

“Commercial and Industrial” property shall include land used in conjunction with the operation of industrial improvements, industrial improvements, and land or improvements, or both, used or held for the purpose of extracting, processing, manufacturing or transporting of products, and for the storage of these products as ancillary to or in conjunction with such extraction, processing, manufacture or transportation, and shall also include hospitals and retail or other commercial businesses (including land and improvements) and all other land and improvements not specifically included in the other property classes, but does not include those lands or improvements, or both, included in the “Elevators” or “Railway Rights-of-Way, Pipeline and Utilities” property classes.

### **Elevators**

“Elevators” property shall include all grain and other agricultural product storage elevators.

### **Railway Rights-of-Way, Pipeline and Utilities**

“Railway Rights-of-Way, Pipeline and Utilities” property shall include only land or improvements, or both, used or held for the purposes of or for purposes ancillary to the business of

- (a) transportation by railway,
- (b) transportation, transmission or distribution by pipeline,
- (c) communication by telegraph or telephone, including transmission of messages by means of electric currents or signals for compensation,
- (d) generation, transmission and distribution of electricity, or
- (e) receiving, transmission and distribution of closed circuit television,

but does not include that part of land or improvements or both

- (f) included in the “Residential”, “Multi-Unit Residential”, “Seasonal Residential” or “Commercial and Industrial” property classes,
- (g) used as an office, retail sales outlet, administration building or purpose ancillary thereto, or
- (h) used for a purpose other than a purpose defined in paragraphs (a) to (e) of this class.

**SCHEDULE III  
NOTICE OF ASSESSMENT INSPECTION**

(Subsection 18(2))

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

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

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

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

TAKE NOTICE that, pursuant to section \_\_\_\_ of the *Sweetgrass First Nation Property Assessment and Taxation By-law, 2011*, the assessor for Sweetgrass 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.

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

\_\_\_\_\_  
Assessor for Sweetgrass First Nation

**SCHEDULE IV**  
**FORM OF ASSESSOR CERTIFICATION**

(Subsections 27(1)(a) and 28(2)(a))

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

I, \_\_\_\_\_, being the assessor for Sweetgrass First Nation, hereby certify that this is the Sweetgrass 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 *Sweetgrass First Nation Property Assessment and Taxation By-law, 2011*.

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

\_\_\_\_\_  
Assessor for Sweetgrass First Nation



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

(Subsection 31(4))

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 *Sweetgrass 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 VI  
ASSESSMENT NOTICE**

(Part IX Section 35)

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

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

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

TAKE NOTICE that the assessment roll has been adopted by Chief and Council of Sweetgrass First Nation by BCR dated the \_\_\_\_ day of \_\_\_\_\_, 2011, and that in respect of the above-noted interest in land the following person(s) is/are liable to pay any taxes levied pursuant to the *Sweetgrass First Nation Property Assessment and Taxation By-law, 2011*

Name(s): \_\_\_\_\_

Address(es): \_\_\_\_\_

The assessed value of the \_\_\_\_\_ land is: \$ \_\_\_\_\_  
(assessment classification)

The assessed value of the \_\_\_\_\_ improvements is: \$ \_\_\_\_\_  
(assessment classification)

The assessed value of exempt land is: \$ \_\_\_\_\_

The assessed value of exempt improvements is: \$ \_\_\_\_\_

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

TOTAL NET TAXABLE VALUE: \$ \_\_\_\_\_

AND TAKE NOTICE you may, within sixty (60) days of the date of mailing of this Assessment Notice, appeal to the Assessment Review Board in respect of liability to assessment, assessed value, assessment classification or an alleged error or omission. The Notice of Appeal must be in writing and signed by the appellant or his or her agent and must be in the form of Schedule IV to this By-law. The notice of appeal may be mailed to the Assessment Review Board at

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

\_\_\_\_\_  
Assessor for Sweetgrass First Nation

**SCHEDULE VII  
REQUEST FOR RECONSIDERATION OF ASSESSMENT**

(Section 43)

TO: Assessor of Sweetgrass First Nation

[insert address for assessor]

PURSUANT to the provisions of the *Sweetgrass First Nation Property Assessment and Taxation By-law, 2011*, I hereby request a reconsideration of the assessment of the following interest in land:

\_\_\_\_\_

I am: \_\_\_\_\_ the holder of the interest in land OR

\_\_\_\_\_ named on the assessment roll in respect of this interest in land.

This request for a reconsideration of the assessment is based on the following reasons (**describe the reasons for reconsideration in as much detail as possible**):

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

Address and telephone number at which the applicant can be contacted:

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

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

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

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

**SCHEDULE VIII  
NOTICE OF APPEAL**

(Part XI Section 45)

TO: Assessment Review Board of Sweetgrass First Nation

**[insert address for Assessment Review Board]**

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

\_\_\_\_\_

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

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

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

\_\_\_\_\_

Name and address of any representative acting on Appellant's behalf in respect of this appeal:

\_\_\_\_\_

\_\_\_\_\_

The required fee of **\$100.00**, in the form of a cheque/money order, is enclosed with this Notice.

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

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

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

<p><b>NOTE:</b> a copy of the Assessment Notice must be enclosed with this Notice of Appeal.</p>
--

**SCHEDULE IX  
NOTICE OF HEARING**

(Subsection 50(3))

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 above 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\_\_.

\_\_\_\_\_  
Chair, Assessment Review Board



**SCHEDULE X  
REQUEST TO ATTEND HEARING/PRODUCE DOCUMENTS**

(Subsection 51(3))

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

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

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

TAKE NOTICE that an appeal has been made to the Assessment Review Board for Sweetgrass First Nation in respect of the assessment of the above-noted 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]**:

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.

Deliver the following documents **[list documents]** AND/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 Request.

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

\_\_\_\_\_  
Chair, Assessment Review Board

**SCHEDULE XI  
NOTICE OF WITHDRAWAL**

(Subsection 56(1))

TO: Chair, Assessment Review Board for Sweetgrass First Nation  
[address]

PURSUANT to the provisions of the *Sweetgrass 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 INTEREST IN LAND: \_\_\_\_\_

\_\_\_\_\_

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

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

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

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

SCHEDULE XII  
REQUEST FOR INFORMATION BY TAX ADMINISTRATOR

(Subsection 4(1))

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

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

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

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

PURSUANT to subsection 3(7) of the *Sweetgrass First Nation Property Assessment and Taxation By-law, 2011*, I hereby 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) \_\_\_\_\_

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

\_\_\_\_\_  
Tax Administrator for Sweetgrass First Nation

**SCHEDULE XIII  
TAX NOTICE**

(Section 60)

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

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

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

PURSUANT to the provisions of the *Sweetgrass 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 **June 30, 20\_\_**. [Note: if **taxes are paid in conjunction with lease payments, insert the following instead: "PURSUANT to Part XIV of the *Sweetgrass 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 Sweetgrass First Nation, located at [address], during normal business hours. Payment must be by cheque, money order or cash.

Taxes not paid by **June 30, 20\_\_** shall incur penalties and interest in accordance with the above By-Law.

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\_\_.

\_\_\_\_\_  
Tax Administrator for Sweetgrass First Nation

SCHEDULE XIV  
TAX CERTIFICATE

(Section 74)

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

In respect of the interest in land as described above, and pursuant to the *Sweetgrass 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\_\_.

\_\_\_\_\_  
Tax Administrator for Sweetgrass First Nation



**SCHEDULE XV**  
**COSTS PAYABLE BY A TAXPAYER ARISING FROM**  
**ENFORCEMENT PROCEEDINGS**

(Section 78)

- |    |   |                                |
|----|---|--------------------------------|
| 1. | For preparation of and serving any and all notices required by Part XVII on the Taxpayer, Tax Debtor or any other person, newspaper or on any property, etc.:   | <b>\$35.00</b> per notice      |
| 2. | For attending, investigating, taking inventory, cataloguing, or seizing property, and preparing and conducting a Sale of Seized Personal Property, for each person involved:  | <b>\$40.00</b> per hour        |
| 3. | For drafting, filing and executing a lien or encumbrance:   | <b>\$150.00</b>                |
| 4. | For sale of improvements or disposition of interests in reserve land, including attending, investigating, taking inventory, cataloguing, preparing and executing a Sale of Improvements and Disposition of Interest on Reserve, for each person involved: | <b>\$40.00</b> per hour        |
| 5. | For issuing and registering any and all certificates required by Part XVII:   | <b>\$10.00</b> per certificate |
| 6. | For disbursements including photocopying:   | <b>\$0.30</b> per page         |
| 7. | For other disbursements, including without limiting as and when arising, advertising, storage fees, etc.:   | As charged                     |

**SCHEDULE XVI  
CERTIFICATE OF DEBT OWING BY THE TAXPAYER**

(Subsection 79(2))

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

PURSUANT to the *Sweetgrass First Nation Property Assessment and Taxation By-law, 2011*, I, \_\_\_\_\_, tax administrator of Sweetgrass First Nation, certify that \$ \_\_\_\_\_ is the amount of the outstanding taxes which is due and owing by \_\_\_\_\_ (taxpayer) with respect to the interest in land as described above.

Attached hereto is a copy of that part of the assessment roll of Sweetgrass First Nation that refers to the property taxes which are due and payable by \_\_\_\_\_ (taxpayer) with respect to \_\_\_\_\_ the interest in land as described above.

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

\_\_\_\_\_  
Tax Administrator for Sweetgrass First Nation

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

(Subsection 81(2))

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

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

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

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

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

Taxes: \$ \_\_\_\_\_

Interest: \$ \_\_\_\_\_

**Total unpaid tax debt: \$ \_\_\_\_\_**

The total unpaid tax debt is due and payable immediately. 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 Sweetgrass 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 the failure to pay in full the above-mentioned tax debt within thirty (30) days from the date of this Demand may result in procedures being taken by Sweetgrass First Nation for the enforcement and collection of such debt. These enforcement and collection procedures may affect your property, including personal property, and may affect the on-going services being provided to your property. The remedies and procedures which may be used by the tax administrator are set out in the *Sweetgrass First Nation Property Assessment and Taxation By-law, 2011*, a copy of which is available from the tax administrator.

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

\_\_\_\_\_  
Tax Administrator for Sweetgrass First Nation

**SCHEDULE XVIII  
NOTICE OF SEIZURE OF PERSONAL PROPERTY**

(Subsection 84(2))

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

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 and Notice of Enforcement Proceedings dated \_\_\_\_\_ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within seven (7) days after delivery of this Notice may result in the tax administrator, pursuant to subsection 84(3) of the *Sweetgrass 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. Pursuant to subsection 85(1) of the *Sweetgrass First Nation Property Assessment and Taxation By-law, 2011*, you must commence legal proceedings in a court of competent jurisdiction to challenge such seizure within sixty-one (61) days from the date of such seizure, or you will be stopped from denying the validity of both the seizure and the sale of such property.

4. If the unpaid taxes, penalties, interest and costs of seizure are not paid in full within sixty-one (61) days following the seizure of the property, or you have failed to commence legal proceedings as set out above, you will be deemed to have abandoned the property, and the tax administrator may

(a) publish a Notice of Sale of Seized Personal Property for seven (7) days in a newspaper of general circulation; and

(b) at any time after the seventh day of 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\_\_.

\_\_\_\_\_  
Tax Administrator for Sweetgrass First Nation

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

(Subsection 85(3))

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

The following personal property, seized pursuant to the *Sweetgrass First Nation Property Assessment and Taxation By-law, 2011*, will be sold at the public auction:

**[general description of the personal property seized]**

The proceeds of sale of the seized property shall be paid to any holders of security interests in the property and to Sweetgrass 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\_\_.

\_\_\_\_\_  
Tax Administrator for Sweetgrass First Nation



**SCHEDULE XX**  
**NOTICE OF SEIZURE OF IMPROVEMENTS AND INTEREST IN LAND**

(Subsection 86(1))

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

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

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

DESCRIPTION OF IMPROVEMENTS: \_\_\_\_\_

(collectively 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 and Notice of Enforcement Proceedings 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 \_\_\_\_\_ may result in the tax administrator, pursuant to the *Sweetgrass 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 Sweetgrass 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 Improvements and Interest in Land for seven (7) days preceding the date of the sale in a newspaper of general circulation; and
  - (b) post the Notice of Sale of Improvements and Interest in Land in a prominent place on the Reserve not less than ten (10) days preceding the date of the sale.
3. The Notice of Sale of Improvements and 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 five percent (5%) of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.

5. The tax administrator will conduct the public auction or tender at the time and place set out in the Notice of Sale of Improvements and Interest in Land unless it is necessary to adjourn in which case a further notice will be published.

6. If Sweetgrass First Nation does not receive a bid that is equal to or greater than the upset price, Sweetgrass 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 Sweetgrass First Nation the amount of the upset price plus three percent (3%), together with the reasonable costs incurred by the Taxing Authority in disposing of the interest, any time within three (3) 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, Sweetgrass 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 Affairs and Northern Development. If the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, Sweetgrass 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. Chief and Council of Sweetgrass First Nation will, without delay, notify the Minister of Indian Affairs and Northern Development 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 *Sweetgrass 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 Sweetgrass 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 Sweetgrass First Nation, and any remaining proceeds must be paid to the debtor in accordance with the *Sweetgrass First Nation Property Assessment and Taxation By-law, 2011*.

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

\_\_\_\_\_  
Tax Administrator for Sweetgrass First Nation

**SCHEDULE XXI**  
**NOTICE OF SALE OF IMPROVEMENTS AND INTEREST IN LAND**

(Subsection 86(4))

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

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

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

DESCRIPTION OF IMPROVEMENTS: \_\_\_\_\_

\_\_\_\_\_ (collectively the "taxable property")

TAKE NOTICE that a Notice of Seizure of Improvements and 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: **specify whether sale will be by auction or tender throughout this Notice**] for unpaid taxes, penalties and interest owed to Sweetgrass First Nation.

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

\_\_\_\_\_, 20\_\_ at \_\_\_\_\_ [A.M./P.M.] 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 Council of Sweetgrass 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, Sweetgrass 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 Sweetgrass First Nation the amount of the upset price plus three per cent (3%), together with the reasonable costs incurred by the Taxing Authority in disposing of the interest, any time within three (3) 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, Sweetgrass 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 Affairs and Northern Development. If the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, Sweetgrass 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 Sweetgrass First Nation will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of any sale of the taxable property and of any redemption of the taxable property.

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

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

\_\_\_\_\_  
Tax Administrator for Sweetgrass First Nation

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

(Subsection 86(10))

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

DESCRIPTION OF IMPROVEMENTS: \_\_\_\_\_

(collectively the "taxable property")

I, \_\_\_\_\_, tax administrator of Sweetgrass First Nation, hereby certify that resulting from the failure of \_\_\_\_\_ to pay the outstanding tax debt on the above-noted taxable property, that the above-noted interest in land has been disposed of by public auction [**tender**] pursuant to the *Sweetgrass 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\_\_.

\_\_\_\_\_  
Tax Administrator for Sweetgrass First Nation



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

(Subsection 87(1))

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 and Notice of Enforcement Proceedings 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 *Sweetgrass 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 Sweetgrass First Nation on or before June 30, 20\_\_\_\_.

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

\_\_\_\_\_  
Tax Administrator for Sweetgrass First Nation

SCHEDULE XXIV  
CERTIFICATE OF CANCELLATION OF INTEREST IN LAND

(Subsection 87(3))

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

I, \_\_\_\_\_, tax administrator for Sweetgrass 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 Sweetgrass First Nation pursuant to the *Sweetgrass First Nation Property Assessment and Taxation By-law, 2011*.

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

\_\_\_\_\_  
Tax Administrator for Sweetgrass First Nation

**SCHEDULE XXV  
NOTICE OF FORFEITURE**

(Subsection 88(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 Proceedings dated \_\_\_\_\_ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that taxes imposed by the *Sweetgrass 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 By-law, 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 Sweetgrass First Nation. Upon such forfeiture, your interest in land will transfer to Sweetgrass First Nation clear of all charges except those rights of way, easements or other third party interest which attach to the interest in land, pursuant to the *Sweetgrass 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 Sweetgrass First Nation on or before the 40th day after the date of this Notice.

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

\_\_\_\_\_  
Tax Administrator for Sweetgrass First Nation

**SCHEDULE XXVI  
CERTIFICATE OF FORFEITURE**

(Subsection 88(7))

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

\_\_\_\_\_

I, \_\_\_\_\_, tax administrator for Sweetgrass 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 Sweetgrass First Nation pursuant to the *Sweetgrass First Nation Property Assessment and Taxation By-law, 2011*.

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

\_\_\_\_\_  
Tax Administrator for Sweetgrass First Nation

**SCHEDULE XXVII  
NOTICE OF DISCONTINUANCE OF SERVICES**

(Section 90)

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 and Notice of Enforcement Proceedings 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 Chief and 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 Chief and Council of Sweetgrass First Nation scheduled for \_\_\_\_\_, 20\_\_ at \_\_\_\_\_ [A.M./P.M.] **[date within thirty (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 Sweetgrass First Nation on or before the 30th day after the date of this Notice.

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

\_\_\_\_\_  
Tax Administrator for Sweetgrass First Nation

**SCHEDULE XXVIII  
NOTICE OF HEARING  
RE PROPOSED SERVICE/LOCAL IMPROVEMENT CHARGE**

(Subsection 93(1))

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

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

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

\_\_\_\_\_  
(specify proposed service or local improvement charge)

TAKE NOTICE Chief and Council of Sweetgrass First Nation shall hold a public meeting scheduled for \_\_\_\_\_, 20\_\_ at \_\_\_\_\_ [A.M./P.M.], at \_\_\_\_\_ [location], to consider representations from affected ratepayers with respect to the above-noted proposed service/local improvement charge.

AND TAKE NOTICE that you may also submit to Chief and Council of Sweetgrass First Nation any written submissions which will be considered at the said meeting.

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

\_\_\_\_\_  
per Chief and Council of Sweetgrass First Nation