

Minister of Indian Affairs
and Northern Development



Ministre des Affaires
indiennes et du Nord canadien

Ottawa, Canada K1A 0H4

I, the Minister of Indian Affairs and Northern Development, HEREBY
APPROVE, pursuant to section 83 of the *Indian Act*, the following by-laws
made by the Fairford First Nation, in the Province of Manitoba at a
meeting held on the 17th day of November 1995.

- **FAIRFORD FIRST NATION TAXATION BY-LAW**
- **FAIRFORD FIRST NATION ASSESSMENT BY-LAW**

Dated at Ottawa, Ontario this 19th day of March, 1996.

A handwritten signature in black ink, appearing to be 'J. ...', written over a large, stylized oval flourish.

Canada

JUNE 15, 1995

**Fairford First Nation
Taxation By-law**

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WHEREAS, pursuant to paragraph (a) of subsection 83(1) of the Indian Act Fairford First Nation has the authority to make by-laws for taxation for local purposes of land, or interests in land, in the Fairford First Nation Reserve, including rights to occupy, possess or use land in the Reserve, subject to subsections 83(2) and 83(3) and to the approval of the Minister of Indian Affairs and Northern Development;

AND WHEREAS, the Fairford First Nation deems it advisable and in the best interests of the members of the Fairford First Nation to establish, by by-law, a system for the assessment and taxation of lands in the Reserve, such assessment being ancillary to and necessary for the establishment of an equitable system of levying taxes for local purposes on such land;

AND WHEREAS, the nature and scope and procedures, governing the assessment of lands, or interests in land, in the Reserve are the subject of an Assessment By-law;

AND WHEREAS, a by-law governing the levying and collection of taxes applicable to lands in the Reserve is required;

NOW THEREFORE BE IT RESOLVED that the following by-law be and is hereby enacted for the purposes of taxation of lands, or interests in land, in the Reserve.

SHORT TITLE

1. This by-law may be cited as the Fairford First Nation Taxation By- Law.

PART I INTERPRETATION

2. (1) In this by-law,

"Assessment By-law" means the Fairford First Nation Assessment By-law.

"assessment roll" means a list prepared pursuant to the Assessment By-law setting out taxable real property in the Reserve and the assessed values, and, unless otherwise indicated,

includes amended and supplementary assessment rolls.

"assessed value" means the value of **real property** as determined under the **Assessment By-law**.

"Band land" means **Reserve land and improvements** held and either unoccupied or occupied, under a lease, certificate of possession, or otherwise, by the **First Nation** or a person who is a member of the **First Nation** or a body corporate owned or controlled by the **First Nation**.

"Chief and Council"
or "Council" means the Chief and Council of the Fairford **First Nation** elected and in office pursuant to the **Indian Act**.

"Council Resolution"
or "Resolution" means a motion approved by a majority of Councillors present at a meeting of **Chief and Council** convened and held in accordance with the Indian Band Council Procedure Regulations, or subsequent authority.

"First Nation" means the Fairford **First Nation**, a band within the meaning of the **Indian Act**.

"highway" means a street, road, lane, bridge, viaduct and any other way open to the use of the public, and also includes a street, road, lane, bridge, viaduct and any other way not open to the public.

"holder" means a **person** in lawful possession of real property in the assessment area or a **person** who, for the time being:

- a) is entitled to the possession of that property; or
- b) is an occupant of that property; or
- c) has a right, title, estate or interest in property; or
- d) is a trustee of real property.

"improvements"

means an addition to land and, without restricting the generality of the foregoing, includes:

- (a) buildings, fixtures, structures and similar things erected or placed in, upon or under land, or affixed to land, so that without special mention it would be transferred by a transfer of land; and without limiting the generality of the foregoing includes:
 - i) dams and water control structures;
 - ii) railway tracks and highways;
 - iii) pole lines, metallic and fibre optic cables, towers, poles, wires, conduits, mains and pipelines of a telephone, telecommunications, hydro or electrical power, gas, transportation, petroleum or railway corporation or utility;
 - iv) storage tanks, silos and transformers; and
 - v) rafts, floats, docks and other floating structures and devices, and vessels used primarily for purposes other than transportation, that are anchored or secured, whether or not their owner, holder or possessor is a holder of the land to which they are anchored or secured;
- (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 machinery or equipment forming part of anything in (a);
- (d) anything in paragraphs (a), (b) or (c) that is being constructed, erected or affixed, whether or not complete and whether or not capable of being used for the purposes for which it is designed and which is intended when completed to constitute anything referred to in that paragraph;
- (e) all parts, components and constituents of anything referred to in paragraph (d), except

parts, components and constituents that have not been erected or affixed;

but does not, except for buildings and storage tanks, include:

- (f) anything referred to in paragraphs (a) or (c), or a transformer, as, if erected or affixed by a tenant, would, as between landlord and tenant, be removable by the tenant as **personal property**;
- (g) machinery that is used to manufacture, process or repair anything or that is used principally to convey anything that is being manufactured, processed or repaired;
- (h) anything referred to in paragraph (d) or (e), which, on being erected or affixed, would fall under paragraph (f) or (g), or;
- (i) anything exempted pursuant to the provisions of this by-law.

- "Indian Act"** means the Indian Act, Revised Statutes of Canada, 1985, Chapter I-5, as amended.
- "land"** means land or interests in land, including the right to hold, occupy or possess or use land, in the Reserve, and improvements and includes land covered by water, and includes quarries, sand and gravel, mines and minerals.
- "locatee"** means an Indian who is in lawful possession of land in the Reserve pursuant to the **Indian Act**.
- "Minister"** means the Minister of Indian Affairs and Northern Development.
- "municipality"** means a municipality as defined in the Municipal Act (Manitoba) and a local government district as defined in the Local Government Districts Act (Manitoba).
- "parcel"** means lot, block or other area in which land is held or into which land is subdivided, and includes a highway

or portion, and the right or interest of an occupier of land held by Her Majesty the Queen in Right of Canada and Manitoba.

- "person"** includes a partnership, association, syndicate, corporation, and the agent and trustee of a person.
- "personal property"** means goods and chattels and includes inventory, machinery and equipment but does not include an intangible item of **personal property** or goods and chattels that are **improvements**.
- "Reserve"** means the Fairford First Nation Reserves 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 Fairford First Nation pursuant to Section 36 of the **Indian Act**.
- "tax" or "taxes"** means a levy imposed by this by-law and where applicable, includes all interest, penalties, costs or other charges imposed and payable pursuant to this by-law, and for certainty includes taxes imposed during the year in which enforcement proceedings are commenced, taxes in following years while they proceed, and taxes imposed and unpaid for years prior to the year in which enforcement proceedings are commenced.
- "tax administrator"** means the Band Administrator of the Fairford First Nation or any person(s) appointed by Chief and Council for such purpose.
- "tax debtor"** means a **person** with outstanding obligations to pay **taxes** imposed by this by-law after the expiration of time provided for in the Demand for Payment and Notice of Enforcement Proceedings served pursuant to section 30.
- "taxation authority"** means the **Chief and Council** of the Fairford First Nation.

"trustee"

means a personal representative, guardian, committee, receiver and any **person** having or taking on himself the possession, administration or control of **real property** affected by any express trust, or having, by law, the possession, management or control of the **real property** of a **person** under a legal disability.

- (2) The preamble and schedules form part of this by-law.
- (3) For all purposes of this by-law, except as otherwise expressly provided:
 - (a) the title and headings are for convenience only and do not form a part of this by-law, nor are they intended to interpret, define or limit the scope, extent or intent of this by-law or any portion hereof;
 - (b) all defined terms in this by-law have the meanings assigned to them.
- (4) This by-law shall be read in conjunction with the Fairford First Nation Assessment By-law.

PART II ADMINISTRATION

Tax administrator

3. (1) Chief and Council shall appoint a **tax administrator** for a specified or indefinite term to administer this by-law and who shall be, in consultation with **Chief and Council**, responsible for **tax levying** and collection under this by-law and any other duties prescribed by **Chief and Council**.
- (2) **Chief and Council** may appoint such employees as they deem required to assist the **tax administrator** in the administration of this by-law.

- (3) **Chief and Council** may, by **Council Resolution**, establish administrative procedures, subject to the provisions of this by-law and the **Indian Act**, as may be required to carry out the provisions of this by-law.

Confidentiality

4. (1) A **person** who has custody of or control over information or records under this by-law shall not disclose the information or records to any other **person** except
- (a) in the course of administering or enforcing this or another taxation by-law,
 - (b) in court proceedings relating to this or another taxation by-law,
 - (c) under an agreement that
 - (i) is between the **First Nation** and another band within the meaning of "band" as used in the **Indian Act** or another government,
 - (ii) relates to the administration or enforcement of taxation by-laws, and
 - (iii) provides for the disclosure of information and records to and the exchange of similar information and records with that other band or government, or
 - (d) for the purpose of the compilation of statistical information by the band or the government of Canada.
- (2) Subsection (1) does not apply with regard to a taxation roll.

Records

5. Every holder liable to taxation under this by-law shall keep books of account and records that are adequate for the purposes of this by-law and conform to generally accepted principles of accounting. Upon failure to comply with this section the assessor for the **First Nation**

shall assess the **real property** on the basis of the information available to him at the time of assessment.

Failure to Comply

6. A person fails to comply with this by-law, who, without reasonable excuse, in violation of this by-law;
 - (a) refuses or fails to make a required return;
 - (b) in making a return, or otherwise, withholds information necessary to ascertain the true taxable amount of **real property**, or other basis of assessment;
 - (c) refuses or fails to attend or to submit himself to examination on oath or otherwise; or
 - (d) fails to keep a book of account or record required to be kept by him.

Liability of Officers of Corporations

7. A director, manager, secretary or other officer of a corporation or association, or a member of a partnership or syndicate, who knowingly and willfully authorizes or permits a failure to comply with this by-law on the part of the corporation, association, partnership or syndicate also fails to comply with this by-law.

PART III APPLICATION OF BY-LAW

Application of By-law

8. This by-law applies to all land and interests in land within the Reserve.

**PART IV
LIABILITY TO TAXATION**

9. (1) Subject to section 10, all **land** and any interest in **land** including any right to occupy, possess, or use **land**, is subject to taxation under this by-law.
- (2) The **taxation authority** may accept payment of **taxes** in the form of **grants-in-lieu of taxes** or may otherwise accept settlement of a **taxation issue** where it is in the best interests of the **First Nation** to do so.
10. (1) The following **land** and interests in **land** are not subject to taxation:
- a) any **land** or interest in **land** of the **First Nation** or of a member of the **First Nation**;
 - b) any **land** or interest in **land** of a corporation, all the shareholders of which are members of the **Council** of the **First Nation**, and which **land** is held for the benefit of all the members of the **First Nation**;
 - c) a building used exclusively for school purposes and the **land** necessary as the site for the building;
 - d) a building occupied by a religious body and used chiefly for divine service, public worship or religious education, and the **land** necessary as the site for the building;
 - e) a building, or any part thereof, used as a hospital, other than a private hospital, and the **land** necessary as the site for the building;
 - f) a building, or any part thereof, used as a university, technical institute, or public college, not operated for profit, and the **land** necessary as the site for the building;
 - g) a building used chiefly for the purpose of providing housing accommodation for the elderly or persons suffering from physical or mental disability, not operated for profit, and the **land** necessary as the site for the building; and
 - h) a cemetery to the extent that it is actually used for burial purposes.

- (2) Notwithstanding section 10(1), all land and interests in land are liable to service and local improvement charges.
- (3) Where an interest in land is not subject to taxation, that fact does not affect the liability to taxation of any other interest in the same land.
- (4)
 - (a) 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.
 - (b) 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.

PART V LEVY OF TAX

Tax Rates

11. (1) On or before the 15th of June in each calendar year or so soon thereafter as practicable, Chief and Council shall adopt a by-law to impose tax rates on real property which is subject to taxation under this by-law. Taxes levied under this by-law relate to the calendar year in which the levy is first made and are based upon the assessed values of the real property as determined under the provisions of the Assessment By-law.
- (2) For the purposes of imposing taxes on real property subject to taxation, Chief and Council may by by-law establish different tax rates according to the classes of real property established pursuant to Schedule II of the Assessment By-law and upon establishment of such tax rates shall be deemed to have adopted a variable tax rate system.
- (3) The tax rates for 1995 are to be prescribed by Chief and Council by separate by-law, and are to be applied against each one thousand dollars (\$1,000) of value of real property in each respective class.

- (4) **Taxes shall be levied by applying the rate of tax against each \$1,000 of assessed value of the real property as determined in accordance with subsection (1).**
- (5) **Where the tax imposed on a parcel of land under this section is less than \$100.00 the parcel shall be taxed \$100.00 and that sum shall be placed on the taxation roll.**
- (6) **Taxes levied in a taxation notice mailed under Section 13 are due and payable on October 31 of the year in which they are levied.**
- (7) **Taxes levied shall be paid to the First Nation**

**PART VI
TAX ROLL**

- 12. (1) **Where pursuant to the Assessment By-law the assessment roll has been completed by the assessor and pursuant to section 11 of this by-law the tax rate for each real property class has been established for the current taxation year, the tax administrator shall forthwith prepare a taxation roll in which shall be entered each parcel of taxable real property described in the assessment roll for the year.**
- (2) **The taxation roll shall be based upon the assessment roll and shall be prepared as and contain the following information:**
 - (a) **the legal description of the real property or a short description;**
 - (b) **the name and last known address of each person assessed in respect of the real property;**
 - (c) **the classification of:**
 - (i) **the land, and**
 - (ii) **the improvements,**

set out in the assessment roll for the taxation year;

(d) the assessed value by classification of:

- (i) the land, and
- (ii) the improvements,

set out in the assessment roll for the taxation year;

(e) the tax rate or rates applicable to the real property;

(f) the total amount of taxes levied on the real property for the current year;

(g) any amount set forth in a previous taxation roll in respect of the real property that remains unpaid, and any penalty or accrued interest on the amount; and

(h) the total amount required to be paid in respect of the real property.

(3) Where a person is named in an assessment roll as the person assessed in respect of real property, he shall be deemed for the purposes of preparation of the taxation roll to be the assessed holder of the real property.

(4) The taxation roll shall be amended from time to time as necessary to incorporate changes or amendments made to the assessment roll under the authority of the Assessment By-law.

(5) The duties imposed on the tax administrator by Chief and Council pursuant to this by-law and other by-laws of the First Nation as to the annual taxation roll, and all provisions of this by-law on taxation rolls apply, so far as applicable, to supplementary taxation rolls and, notwithstanding this by-law, unless a supplementary assessment roll has been incorporated into the taxation roll under subsection (4), taxes on supplementary taxation rolls are due on the date that the supplementary taxation notice is mailed.

(6) The taxation roll shall be placed in the office of the tax administrator, or such other place as Chief and Council may

direct, and the roll shall be open for inspection by the public during office hours.

- (7) The taxation roll is the property of the **First Nation**.
- (8) Where an amended or supplementary **assessment roll** is adopted under the **Assessment By-law** which results in a change in the amount of **tax payable** for the taxation year and before a taxation notice is mailed pursuant to section (13), the **tax administrator** may incorporate the amended or supplementary **assessment roll** into the tax roll to reflect the amended tax payable and may issue a single tax notice showing the amended tax payable.

PART VII TAX NOTICE

Tax Notice

- 13. (1) Where **Chief and Council** adopts an **assessment roll** pursuant to the **Assessment By-law**, the **tax administrator** shall mail to every **person** whose name appears in the **assessment roll**, by July 31 of the year in which the **assessment roll** is adopted, a **tax notice** in the form set out in Schedule I, in respect of **real property** for which that **person** is liable to taxation, and, in the case of an amended **assessment 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 I which includes the particulars of any arrears and interest, where payment is to be made, and the manner of payment.
- 14. (1) The **tax administrator** shall enter the date of mailing the **tax notice** on the taxation roll.
 - (2) The mailing of the **tax notice** by the **tax administrator** constitutes a statement of and demand for payment of the **taxes**.

15. (1) Where, subsequent to payment of taxes, it is shown that real property recorded on the taxation roll was not liable to taxation for the year for which it was taxed, or has been taxed for more than the proper amount, the tax administrator shall, at the discretion of the taxpayer, remit or refund to the holder the amount of taxes shown to have been imposed in excess of liability.
- (2) Where taxes imposed under this by-law are due from a person liable for the unpaid taxes to whom an amount is to be refunded under this section, the amount may, in the discretion of the taxpayer, be refunded in whole or in part by being applied as a credit on account of the taxes due.

PART VIII DUE DATE AND INTEREST

When Taxes Payable

16. (1) Subject to section 17 taxes levied in a tax notice mailed under section 13 are due and payable as of October 31 of the year in which they are first levied at the office of the taxation authority, notwithstanding that an appeal under Part IX of the Assessment By-law may be pending, and the taxpayer is personally liable for all taxes levied in accordance with this by-law including all interest and penalties.
- (2) All taxes payable under this by-law are debts due to the taxation authority and are recoverable as such in any court of competent jurisdiction or in any other manner provided by this by-law.
- (3) Where any person alleges that he or she is not liable to pay taxes imposed pursuant to this by-law, such person shall either initiate proceedings in a court of competent jurisdiction or launch an appeal under section 38 of the Assessment By-law. The proceedings shall be initiated within 30 days of the date of mailing of the tax notice referred to in section 13.

- (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 XI and Part XII.
 - (5) The locatee or any other person who has registered a security interest against the taxpayer's interest in land in the Surrendered and Designated Lands Register kept pursuant to section 55 of the Indian Act or the Reserve Land Register kept pursuant to section 20 of the Indian Act, or in the applicable Provincial land titles office, may pay the taxes due and such payment shall extinguish the debt owing to the taxation authority.
17. Where an assessment roll is amended under the Assessment By-law, it shall, for the purposes of this Part, be deemed to be amended as of the date of adoption of the assessment roll pursuant to the Assessment By-law.

Interest & Penalties

18. (1) If all or any portion of taxes remain unpaid on October 31 of the year they are first levied there shall be added to them, as a penalty, 5% of the unpaid taxes, and if a portion of taxes remains unpaid on November 30 of the year they are first levied, there shall be added to them as an additional penalty, a further 5% of the unpaid taxes and the amount so added in each case shall for all purposes be deemed part of the taxes.
- (2) If a portion of the taxes, including penalties, remains unpaid on December 31 in the year they are first levied, they are deemed delinquent on that day, and after that day shall bear interest at a rate of three per cent (3%) greater than the prime lending rate in effect on December 15 as established by the Bank of Canada, compounded quarterly and such rate may be changed from time to time by Chief and Council by by-law until paid or recovered. Accrued interest shall for all purposes be deemed part of the delinquent taxes as if it had originally formed part of the taxes.
19. Where taxes are in arrears and part payment is received, the payment shall be applied firstly to accrued interest and then arrears, and any balance shall be applied on account of current taxes.

Interest on Pre-Paid Taxes

20. (1) The tax administrator shall and is authorized to receive deposits of money on behalf of the **First Nation**, which have been paid prior to the mailing of a tax notice pursuant to section 13 of this by-law, to be applied to taxes levied under this by-law and to provide for the payment to the **person** liable for the taxes interest as follows;
- (a) 1.5% greater than the prime lending rate in effect as established by the Bank of Canada as of December 15, 1995;
 - (b) during each successive period beginning on January 1, April 1, July 1, and October 1 in every year, 1.5% greater than the prime lending rate in effect as established by the Bank of Canada on the 15th day of the month immediately preceding that period.

Place and Mode of Payment

21. (1) Taxes are payable to the **First Nation** at the office of the tax administrator on the **Reserve**, and may be paid by cash, cheque, post office money order, postal note or express orders.
- (2) Payment tendered by cheque or other order shall be made payable to the **First Nation** and the tax shall be deemed not paid, even if an acknowledgment is given, until the amount of the cheque or order is received by the **First Nation**.

**PART IX
RECEIPTS AND CERTIFICATES**

Receipt

22. On receipt of payment of taxes, the tax administrator shall issue an official receipt to the tax payer, and shall enter the number of the receipt on the taxation roll opposite the real property for which the taxes are paid.

Certification of Payment

23. (1) On a request in writing, the tax administrator shall issue a certificate showing whether taxes have been paid with respect to any taxable real property and if not, the amount of taxes outstanding.
- (2) The tax administrator may charge for a search and a certificate provided under subsection (1)
- (a) where 3 or less tax roll folios are searched and for which a certificate is prepared as a result of a request, \$10.00 for each tax roll folio searched, and
- (b) where more than 3 tax roll folios are searched and for which a certificate is prepared as a result of a request, the amount resulting by multiplying \$45.00 per hour by the number of hours taken to perform the search and prepare the certificate, but not less than \$30.00 in respect of any request.
- (3) Chief and Council shall not charge a person for a search where taxes found to be owing are paid within ten (10) working days of the date of receipt of the certificate.

**PART X
APPLICATION OF REVENUES**

Application of Revenues

24. (1) All moneys raised under this by-law shall be placed in a special account or accounts covered by deposit insurance in trust for the First Nation and, until required to be used may be invested in:
- (a) securities of Canada or of a Province;
 - (b) securities guaranteed for principal and interest by Canada or by a Province;
 - (c) investments guaranteed by a chartered bank; or
 - (d) deposits in, or shares or evidence of debt of, a credit union or trust company.
- (2) Moneys raised shall include:
- (a) taxes;
 - (b) grants-in-lieu of taxes;
 - (c) penalties and interest; and
 - (d) amounts collected on account of the reasonable costs incurred in the collection of taxes.

Authorized Expenditures

25. (1) The following expenditures of funds raised under this by-law related to the administration of the tax system are hereby authorized:
- (a) refunds of overpayment and interest;
 - (b) all expenses of preparation and administration of this by-law;
 - (c) the remuneration of an assessor and the tax administrator;
 - (d) all legal and technical costs and other expenses relating to the enforcement and implementation of this by-law, including any challenge to the by-law or any of its provisions; and
 - (e) any refund of taxes due under this by-law.

- (2) Subject to subsection (1), an expenditure made out of money raised under this by-law shall be made under the authority of a separate by-law.

PART XI COLLECTION OF TAXES

A. Proof of Debt

Costs of Enforcement

26. The taxation authority may charge a holder liable for tax with all reasonable costs which are incurred in the collection of all taxes imposed by this by-law.

Apportionment

27. (1) On satisfactory evidence being produced to the assessor that a parcel of land for which taxes are due has been subdivided by plan of subdivision, or part of another parcel of land on which taxes are due has been sold or assigned and documentation executed and delivered to the purchaser or assignor, the assessor may, by certificate signed by him, deposit with the tax administrator on behalf of the First Nation, an apportionment of the assessed values as approved by the Assessment Review Committee for the land and improvements, between
- (a) the separate parts of the subdivided parcel shown on the plan; or
 - (b) the part of the other parcel sold and conveyed and the remainder of the parcel.
- (2) Chief and Council may apportion the taxes to the separate parcels, receive payment of the taxes so apportioned for part of the subdivided parcel or for the part of the other parcel sold and conveyed, and leave

the remainder of the subdivided parcel or other parcel chargeable with the remainder of the taxes due.

Certification of Debt

28. Any tax, or portion thereof, due and payable under this by-law that has not been paid may be certified, upon request of a person, by the tax administrator, who shall attach a copy of that part of a taxation roll that refers to the taxes which are payable. Such certification shall be in the form provided in Schedule II and is prima facie proof of the debt.

B. Special Lien and Priority of Claim

Taxes are a Special Lien

29. (1) Taxes due and payable are a special lien and encumbrance on the real property liable to taxation and every lien or encumbrance created by this subsection has priority over every other lien, charge or encumbrance on the real property.
- (2) The special lien and encumbrance referred to in subsection (1) attaches to the interest being taxed, and without limiting the foregoing, attaches to the interest of a subsequent user, possessor or occupier of the real property.
- (3) Any person who acquires real property on which a lien under this by-law has been registered and the person whom the taxes were originally levied, are jointly and severally liable for the payment necessary to discharge the lien and the real property is subject to distress or sale in accordance with this by-law.
- (4) The tax administrator may register a certificate issued under section 28 in the Surrendered and Designated Lands Register kept pursuant to Section 55 of the Indian Act or the Reserve Land Register kept pursuant to section 21 of the Indian Act, or in the applicable Provincial land titles office on or after October 31 of the taxation year in which the taxes are imposed.
- (5) When registered 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, from the time of its registration.

- (6) When all taxes levied against the real property have been paid, the tax administrator shall certify that the special lien and encumbrance against the real property referred to therein has been discharged, and shall register such certification in the Surrendered and Designated Lands Register or the Reserve Land Register, or in the applicable Provincial land titles office. Such certification shall be sufficient proof of the payment of the taxes and the discharge of the special lien or encumbrance.
- (7) The special lien and encumbrance and its priority is not lost or impaired by reason of any technical error or omission of the Chief and Council, the tax administrator or of any agent or by taking or failing to take proceedings to recover the taxes due or by tender of acceptance of partial payment of the taxes or by want of registration.

C. Demand for Payment and Notice of Enforcement Proceedings

List of Unpaid Taxes

30. (1) Except for tax proceedings which have been postponed pursuant to subsection 31 (1), on or after October 31 of the year for which taxes are imposed, the tax administrator shall prepare a list of taxes which have not been paid, together with the name of the taxpayer.

Demand for Payment and Notice of Enforcement Proceedings

- (2) On completion of the list pursuant to subsection 30 (1), the tax administrator shall mail, in the form set out in Schedule III, a Demand for Payment and Notice of Enforcement Proceedings to all persons whose names are on the list, and to any locatee, tenants, agents or employees of such person whose proprietary rights in the land 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.

Commencement of Enforcement Proceedings

- (4) Upon the expiration of the 30 day period provided in the Demand for Payment and Notice of Enforcement Proceedings delivered pursuant to subsection 30 (2) the tax administrator shall request authorization from Chief and Council to commence any of the enforcement proceedings against the tax debtor as described in sections 32-36. Chief and Council may direct the tax administrator to commence enforcement proceedings separately, cumulatively or concurrently.

Court

- (5) Chief and Council may recover unpaid taxes by action in any court of competent jurisdiction, or by use of any debt collection remedies prescribed under Manitoba law, in addition to the use of the enforcement proceedings in sections 32-36 and the court may order costs in favour of or against the First Nation.

Postponement, Reduction and Remission of Taxes

31. Chief and Council may upon application by the tax debtor

- (1) postpone the taking of enforcement proceedings for a specified period; or
- (2) reduce or remit the taxes where Chief and Council determine that:
 - a) full payment would result in undue hardship to the tax debtor, because of extreme poverty, sickness or other reasons or
 - b) it is necessary and in the best interest of the First Nation where the land and (or) improvement has been transferred to the First Nation.

- (3) If taxes become delinquent and there is no other **real property** on which they may be levied, or there are no goods and chattels which can be distrained for them, or in default of sufficient distress, the **tax administrator** shall forward to **Chief and Council** a statement giving a detailed list of all taxes on the books which the **tax administrator** considers uncollectible, showing the efforts that have been made to recover the taxes, and that there is no **real property** or effects, that the property or effects are insufficient for the recovery of the taxes or that the **person assessed** has left the country, and the **tax administrator**, if instructed by **Chief and Council**, shall cause the taxes to be cancelled on the books.

PART XII ALTERNATIVE ENFORCEMENT PROCEEDINGS

A. Distress: Seizure of Personal Property

Distress

32. (1) With the authorization of **Chief and Council**, if the taxes or any portion thereof remain unpaid after the 30 day period provided by the Demand for Payment and Notice of Enforcement served pursuant to section 30 has expired, or upon the expiration of the period specified by **Chief and Council** pursuant to section 31, proceedings by way of distress, as set out herein, may be taken by the **tax administrator**.

Notice of Distress

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

Seizure of Personal Property

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

tax administrator shall effect a seizure by distress of **personal property**, of the tax debtor and post, in a conspicuous place on the Reserve, a notice of the property which is seized pursuant to this section. The seized 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, the notice of distress constitutes a priority lien on the **personal property** of the tax debtor and no such **personal property** seized pursuant to subsection (3) which is located on Reserve shall be removed therefrom, and any such removal shall be considered a trespass. Without restricting the generality of the foregoing, no such property shall be seized by a bailiff, sheriff, assignee or liquidator or trustee, or authorized trustee in bankruptcy, except under the authority of Chief and Council.

B. Distress: Sale of Personal Property Seized by Distress

Sale of Personal Property Seized by Distress

33. (1) If the tax administrator seizes by distress the tax debtor's **personal property** pursuant to section 32, and the tax debtor does not commence legal proceedings in a court of competent jurisdiction within 60 days after the date of seizure challenging such seizure, the property may be sold, with the consent of Chief and Council, in accordance with this Part and the tax debtor is estopped from denying the validity of the seizure and sale of such property.
- (2) Upon the expiration of 60 days after a seizure by distress pursuant to section 32, if the outstanding taxes have not been paid in full, the **personal property** seized will be deemed to have been abandoned by the tax debtor, and may be sold by public auction, the proceeds of which will be used for payment of taxes.
- (3) A Notice of Sale of **Personal Property Seized by Distress** in the form of Schedule V to this by-law shall be published in at least one newspaper of general local circulation for 7 days prior to the sale, and shall be posted on the tax debtor's premises located on Reserve.

- (4) The sale of the **personal property** seized by distress shall be conducted at the time and place advertised pursuant to subsection (3), unless it is necessary to adjourn such sale, in which case an additional notice shall be published in the manner provided by sub-section (3).
- (5) Any surplus resulting from the sale conducted pursuant to subsection (4), after deducting all liabilities of the **tax debtor**, including all costs and charges arising from the sale, shall be paid to the owner of the property seized. In the event that it is uncertain as to the **person** entitled to such surplus the **tax administrator** shall hold the surplus until the matter is settled by action at law or otherwise.
- (6) Any **personal property** of any **tax debtor** that would be exempt from seizure under a writ of execution issued by a court of competent jurisdiction in Manitoba is exempt from seizure under this section.

C. Sale of Improvements or Proprietary Interest

Sale of Improvements or Proprietary Interest

34. (1) With the authorization of **Chief and Council**, if the taxes or any part thereof remain unpaid after expiration of the 30 day period provided by the Demand for Payment and Notice of Enforcement served pursuant to section 30, or upon the expiration of the period specified by **Chief and Council** pursuant to section 31, proceedings by way of sale of improvements or proprietary interests, may be taken by the **tax administrator**. The **tax administrator** shall serve the **tax debtor** and **locatee**, where applicable, a Notice of Sale of Improvements and Disposition of Interests in the Land, in the form of Schedule VI to this by-law.

By Public Auction

- (2) On November 30 following the year in which the taxes are imposed or if enforcement proceedings are postponed under section 31, six 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 or disposition, the tax administrator shall sell the improvements or dispose of the interest of the tax debtor in the land by public auction, or pursuant to subsection (3) by public tender.

Publication of Auction

- (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 Disposition of Interest in the Land in the form of Schedule VI to this by-law shall be published in at least one newspaper of general local circulation for 7 days prior to the sale, and shall be posted on the tax debtor's premises located on Reserve.
- (5) The sale of the improvements and disposition of interest in the land shall be conducted at the time and place advertised pursuant to subsections (3) and (4), unless it is necessary to adjourn such disposition. If an adjournment is necessary an additional notice shall be published in the manner provided by subsection (3).

Upset Price

- (6) The tax administrator, upon receiving the prior approval of Chief and Council, may at any sale and disposition conducted pursuant to subsection (2) or (4), set an upset price equal to the outstanding taxes with respect to that property, and that upset price shall be the lowest price for which the improvements may be sold and the interest in the land disposed.
- (7) Where the tax administrator sets an upset price pursuant to subsection (6), and there is no bid at the sale and disposition conducted pursuant to subsection (2) or (4) that is equal to or greater than the upset price, the taxation authority shall be deemed to be the purchaser and shall acquire the interest in the

land and improvements free and clear of all encumbrances or charges.

Redemption Period

- (8) At any time within six months after the sale and disposition held pursuant to subsection (2) or (4), the tax debtor may redeem his improvements and interest in the land by paying to the tax administrator the full amount of all taxes for which the improvements were sold and the interests disposed, together with all taxes which have subsequently fallen due.
- (9) If upon the expiration of the redemption period provided by subsection (8), any amount of the taxes remains outstanding, the sale of the improvements or disposition of the interests shall be considered final and with Fairford First Nation and Ministerial consent, the purchaser shall acquire the improvements and the tax debtor's interest in the land, subject to the terms of any instrument governing the original authority for the interest. The tax administrator shall certify the sale in the form provided in Schedule VII of this by-law. A certificate issued under this section shall be registered in the Surrendered and Designated Lands Register or the Reserve Land Registry and in the applicable Provincial land titles office, and shall be served on the tax debtor.
- (10) Upon the filing of the certificate provided by subsection (9), the purchaser shall be substituted for the tax debtor as the holder of the interest in the land, and in addition to any other obligations, shall be liable for all future taxes assessed against that interest.
- (11) Upon the filing of the certificate provided by subsection (9), any surplus resulting from the sale and disposition conducted pursuant to subsection (2) or (4), after deducting all outstanding taxes of the tax debtor, including all costs and charges arising from the sale and disposition, shall be paid or returned to the tax debtor. In the event that the tax administrator is uncertain as to the person entitled to such surplus the matter shall be settled in accordance with action at law or otherwise.

- (12) Upon the filing of the certificate provided by subsection (9), any remaining debt of the tax debtor with respect to that land, including all costs and charges arising from the sale and disposition, shall be extinguished.
- (13) If, pursuant to subsection (7) the First Nation has become the owner of the interest in the land, the tax administrator may, with the consent of Chief and Council sell such within 90 days for not less than the upset price set pursuant to subsection (6).

D. Cancellation of Proprietary Interest in Land Held by Taxpayer

Notice of Cancellation

35. (1) With the authorization of Chief and Council, if the taxes or any part thereof remain unpaid, after the 30 day period provided by the Demand for Payment and Notice of Enforcement served pursuant to section 30, has expired, or upon the expiration of the period specified by Chief and Council pursuant to section 31, proceedings by way of cancellation of proprietary interest, as set out herein, may be taken by the tax administrator. The tax administrator shall serve a Notice of Cancellation of the tax debtor's interest in the land in the form of Schedule VIII to this by-law.
- (2) The tax administrator shall mail a copy of the notice referred to in subsection (1) to every place where the interest is registered and to the locatee, where applicable.
- (3) Where taxes with interest are not paid before November 30 of the year following the taxation year in which they were imposed, or if enforcement proceedings are postponed under section 31 then six months from the end of the period specified by the Council, the interest in the land, which is the subject of the unpaid taxes, may be cancelled. The tax administrator shall certify the cancellation in the form provided in Schedule IX to this by-law. A certificate issued under this section shall be registered in the Surrendered and Designated Lands Register, the Reserve Land Register and in the applicable Provincial land titles office.

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

E. Forfeiture of Property

Forfeiture of Property

36. (1) Notwithstanding any other action for the recovery of taxes set out in this by-law, if any taxes remain unpaid 24 months after the mailing of the Demand for Payment and Notice of Enforcement served pursuant to section 30 the tax debtor's interest in the land in respect of which the taxes remain unpaid shall, subject to subsections (2), (3), (4) and (5) of this section 36 be absolutely forfeited.

Notice of Forfeiture

- (2) The tax debtor's interest in the land shall not be forfeited under subsection (1) until the tax administrator serves a Notice of Forfeiture pursuant to subsection (4) and in the form set out in Schedule X, on the tax debtor and on anyone else who may be in lawful possession of the lands and the date on which the tax debtor's interest in the land forfeits shall be the fortieth day after the date on which the notice was served.
- (3) Prior to serving the Notice of Forfeiture pursuant to subsection (4), the tax administrator shall obtain authorization from Chief and Council to proceed by forfeiture.

Contents of Notice of Forfeiture

- (4) The Notice of Forfeiture shall state:
 - (a) that the interest in the land held by the tax debtor is subject to forfeiture under this section 36,
 - (b) the amount of all taxes, costs and fees that are due and payable to the date of the notice,

- (c) the date on which the interest in the land held by the tax debtor will forfeit,
 - (d) the right to prevent forfeiture by payment under this section 36, and
 - (e) that on forfeiture under this section, the interest in the land held by the tax debtor will be forfeited clear of all charges except those rights of way, easements or other such third party interests which otherwise attach to the land or interest in land.
- (5) The Notice of Forfeiture shall be given by mail or by delivering it to the person entitled to it at that person's last known address or to the address of that person which is specified in the records of the taxation authority.
- (6) Where any taxes remain unpaid on December 31 of the second year after the calendar year in which they were imposed, the payment of those taxes does not prevent forfeiture unless the payment:
- (a) includes all taxes then due and payable, and
 - (b) is made before forfeiture occurs under this section.
- (7) With the consent of the Minister, the tax administrator shall certify, in the form set out in Schedule XI to this by-law that the interest in land held by the tax debtor has been forfeited and the Registrar shall record the document cancelling the tax debtor's interest in the land in the Register of Surrender and Designated Lands and the Reserve Land Register.
- (8) Upon forfeiture of the tax debtor's interest the taxation authority shall acquire the interest in the land free and clear of all encumbrances or charges.
- (9) Upon forfeiture, Chief and Council shall direct the tax administrator to cancel all taxes carried on the taxation roll in respect of the tax debtor's interest.

F. Absconding Taxpayer

Collection Proceedings without Notice

37. (1) Where the tax administrator has reasonable grounds to believe that the taxpayer intends to remove his **personal property** from the **Reserve**, or intends to dismantle or remove his **improvements on the land**, or take any other actions which may preclude or impede the collection of outstanding taxes owing pursuant to this by-law, the tax administrator may, upon the request of **Chief and Council**, initiate proceedings in a court of competent jurisdiction, notwithstanding the fact that the time for payment of taxes has not yet expired.
- (2) In the alternative to subsection (1), the tax administrator may apply to **Chief and Council** for authorization to immediately commence any of the collection proceedings set out in the by-law and abridge or dispense with the time periods required therein.

G. Discontinuance of Services

Discontinuance of Services

38. With the authorization of **Chief and Council**, if the taxes or any part thereof remain unpaid, after the 30 day period provided by the Demand for Payment and Notice of Enforcement served pursuant to section 30, has expired, or upon the expiration of the period specified by **Chief and Council** pursuant to section 31, any services provided by the **First Nation** or pursuant to any contract with the **First Nation**, to the tax debtor or to the lands which have been assessed pursuant to this by-law may be discontinued. A Notice of Discontinuance of Services in the form of Schedule XII to this by-law, shall be delivered upon the tax debtor and to the locatee where appropriate, 30 days prior to such discontinuance, and shall include the date, time and place within that 30 days when the tax debtor or the locatee may appear before **Chief and Council** to show cause as to why the services should not be discontinued. Following the appearance before **Chief and Council**, the Council shall determine whether or not it will discontinue such services.

H. Seizure of Rents

39. Deduction of taxes from rent

- (1) Where taxes are due on land occupied by a tenant whose landlord is liable for the taxes, the tax administrator may give no less than 30 days notice to the landlord by registered mail that on default of payment of taxes the tax administrator shall proceed with the collection of rent under this section.**
- (2) Failing payment in full within 30 days, the tax administrator shall give the tenant notice in writing requiring him to pay to the First Nation the rent on the land and/or improvements as it becomes due from time to time to the amount of the taxes due and unpaid.**
- (3) Chief and Council shall have and may exercise the same authority to collect the rent due and owing by distress or otherwise.**
- (4) Any tenant may deduct from his rent taxes paid by him that, between him and the landlord, the landlord ought to pay or have paid.**
- (5) The provisions of this section are subject to any relevant provisions in a lease agreement between the tenant and landlord with respect to the real property for which taxes are due.**

PART XIII GENERAL AND MISCELLANEOUS

- 40. Where there is a conflict between this by-law and any provincial statute or regulations the provisions of this by-law prevail to the exclusion of the Provincial law in accordance with the doctrine of federal paramountcy.**
- 41. If a person liable to taxation is assessed and receives a tax notice under this by-law, such person shall be exempt from all liability, on or after**

January 1 of the first calendar year for which **taxes** are imposed under this by-law, for **real property taxes** pertaining to such assessed interest, under any Provincial statute or regulation, including but not restricted to the Municipal Assessment Act, (Manitoba), and the Municipal Act (Manitoba) that imposes or authorizes the imposition of such taxes.

Procedural Irregularities

42. Provided that there has been substantial compliance with the provisions of this by-law by the **person or persons** concerned, a procedural irregularity, technical failure to carry out a provision of this by-law, or an insubstantial failure to comply with a requirement of this by-law, by **Chief and Council**, by the **tax administrator**, by any other **person** appointed to carry out this by-law, or by a **person** required to pay taxes under this by-law, shall not, of itself, provide sufficient grounds to invalidate any matter of thing required to be made, performed or done by **Chief and Council**, by the **tax administrator**, by any other **person** appointed to carry out this by-law, or by a **person** required to pay taxes under this by-law.

Collection Districts

43. For the purpose of this by-law, **Chief and Council** may divide **lands** into collection districts, define their boundaries, or group or subdivide them for their better administration, alter their boundaries and create new districts.

Interpretation

44. A finding by a court that a provision of this by-law is void or invalid shall not affect the validity or invalidity of the rest of the by-law.
45. Where a provision in this by-law is expressed in the present tense, future tense or past tense, the provision applies to the circumstances as they may arise without reference to the present tense, future tense or the past tense.
46. When in this by-law the singular is used, the singular shall also imply the plural, the plural shall imply the singular and the masculine shall imply the feminine and the feminine shall imply the masculine.

Limitation Period

47. 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 6 months from the making of the payment; but the payment shall be deemed to have been voluntarily made.

Extension of Time

48. **Chief and Council** may by **Resolution** extend for a maximum of 30 days, or more, in accordance with the rules of natural justice, the time within which anything is required to be done under this by-law and anything done within this period of time is as valid as if it had been done within the time otherwise provided for by this by-law.

Delivery of Notices

49. Where personal service is not required any notice delivered by the **tax administrator** or **person** acting under his direction, to a post office or a **person** authorized by the Canada Post Corporation to receive mail, is deemed to have been delivered to the addressee.
50. Where any notice is required to be given under this by-law to the **First Nation**, such notice is sufficient if mailed by registered mail, postage paid, or delivered personally to:

Fairford First Nation
Fairford, Manitoba
R0C 0X0

By-law Remedial

51. This by-law shall be construed as being remedial, and shall be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objects.

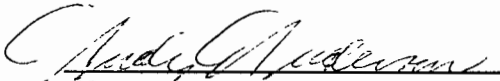
Amendment

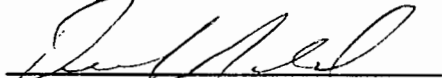
52. Any section of this by-law, including any Schedule, may be amended by by-law of Chief and Council and approved as required by the Indian Act.

Coming into Force

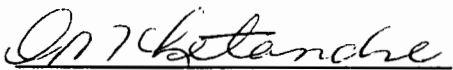
53. This by-law shall come into force and effect on approval by the Minister.

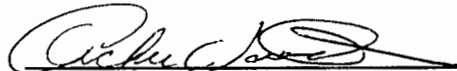
This by-law is hereby enacted by Chief and Council of the Fairford First Nation at a duly convened meeting held on the 17 day of November, 1995.

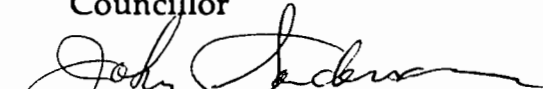

Chief

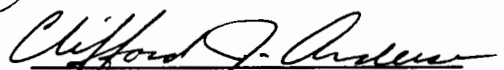

Councillor


Councillor

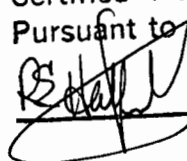

Councillor


Councillor


Councillor


Councillor

Certified True Copy of the Original
Pursuant to Section 86 of the Indian Act


Superintendent

SCHEDULE I

TAX NOTICE

To:
Address:

RE:

(Description of real property)

Pursuant to the provisions of the Fairford First Nation Taxation By-law, taxes in the amount of _____ are hereby levied with respect to the above-noted **real property** and take notice that said taxes are due and payable forthwith, by cheque payable to the Fairford First Nation which may be remitted to _____.

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

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

Penalties

Total Payable \$

Dated at _____ this _____ day of _____, 19____.

Tax Administrator _____

SCHEDULE II

**CERTIFICATION OF DEBT
OWING BY THE TAXPAYER**

**PURSUANT TO THE FAIRFORD FIRST NATION TAXATION
BY-LAW**

I, _____, Tax Administrator of the Fairford First Nation, certify that \$ _____ is the amount of the outstanding taxes which is due and owing by _____ (Taxpayer) with respect to _____ (Interest in the Real Property).

Attached hereto is a copy of that part of the assessment roll of the Fairford First Nation that references the taxes which are due and payable by _____ (Taxpayer) with respect to _____ (Description of Interest in the Real Property).

Dated at _____ this _____ day of _____, 19____.

Tax Administrator _____

SCHEDULE III

DEMAND FOR PAYMENT AND NOTICE OF ENFORCEMENT PROCEEDINGS

TO:

ADDRESS:

RE:

(Description of property)

The payment date of October 31, 19____, prescribed by the Notice of Taxes served on you with respect to the above-noted property has now expired. The Fairford First Nation (Taxation Authority) HEREBY DEMANDS IMMEDIATE PAYMENT IN FULL of the following debt which is due and owing:

Taxes:

Interest:

Other costs:

TOTAL OUTSTANDING TAX DEBT:

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

The Fairford First Nation Taxation By-law contains detailed procedures allowing for the enforcement and collection of a tax debt which is due and owing. These enforcement and collection procedures may affect your property, including chattels located on this property and may affect the on-going services being provided to your property. The remedies and procedures which may be used by the Tax Administrator are set out in the Fairford First Nation Taxation By-law. A copy of the By-law is available for your review from the Tax Administrator upon request.

Dated at _____ this _____ day of _____, 19 ____.

Tax Administrator _____

SCHEDULE IV

NOTICE OF DISTRESS

TO:
ADDRESS:

RE:
(Description of Property)

TAKE NOTICE THAT failure to pay the outstanding tax debt due and owing with respect to the above-noted property, being \$ _____, on or before the expiration of 7 (seven) days after the date of this notice will result in the tax administrator, pursuant to section 32(3) of the Fairford First Nation Taxation By-law, seizing by distress the property described as follows:

(a general description of the **personal property**)

AND FURTHER TAKE NOTICE THAT failure to pay the outstanding tax debt upon the expiration of the 7 (seven) days set out above, will result in a copy of this notice being posted at the locations on the Land where the **personal property** is located and will result in the seizure of such property, which will be held in the possession of the tax administrator, at your cost, such cost being added to the amount of the taxes outstanding, until the tax debt is paid.

AND FURTHER TAKE NOTICE that pursuant to section 33(1) of the Fairford First Nation Taxation By-law, you must commence legal proceedings in a court of competent jurisdiction to challenge such seizure within 60 (sixty) days from the date of such seizure, or you will be estopped from denying the validity of both the seizure and the sale of such property.

AND FURTHER TAKE NOTICE THAT upon the expiration of 60 (sixty) days after the property has been seized and the failure to pay the outstanding tax debt or commence court proceedings as set out above, you will be deemed to have abandoned the property seized and the tax administrator may authorize that the property will be sold by public auction. A copy of the Notice of Sale of **Personal Property** seized by Distress will be posted on your property located on the Land, and will be published for at least 7 (seven) days in the

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_____ Newspaper, (one or more newspapers of general local circulation), before the date of sale.

Dated at _____ this _____ day of _____, 19 ____.

Tax Administrator _____

SCHEDULE V

A NOTICE OF SALE OF PERSONAL PROPERTY SEIZED BY DISTRESS

TAKE NOTICE THAT a sale by public auction for outstanding taxes owed to the Fairford First Nation (Taxation Authority) will occur on _____, 19__ at _____ o'clock at _____ (Location) on the _____ Reserve.

At the above-noted sale, the following personal property, seized by Distress pursuant to sections 32 and 33 of the Fairford First Nation Taxation By-law, will be sold, with the proceeds of such sale being used to pay the outstanding tax debt:

GENERAL DESCRIPTION OF THE PERSONAL PROPERTY

Dated at _____ this _____ day of _____, 19 ____.

Tax Administrator _____

SCHEDULE VI

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

TO:

ADDRESS:

RE:

(Description of Property)

(Interest in Land)

(Description of Improvements)

TAKE NOTICE THAT failure to pay all outstanding taxes with respect to the above-mentioned property, being \$____, on or before the expiration of 60 (sixty) days after the date of this notice will result in the Tax Administrator for the Fairford First Nation holding a sale by public auction (or tender) of the improvements located on the above-mentioned property and a disposition by public auction (or tender) of the above-noted interest in the Land. The Sale of Improvements and Disposition of Interest in the Land shall be published in the _____ newspaper for 7 (seven) days prior to such sale and disposition, and shall be posted on the above-noted property located on the Reserve.

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

AND TAKE NOTICE THAT upon the sale and disposition being declared final, you will be required to immediately vacate the property, and any rights or

JUNE 15, 1995

interests which you held in the **improvements** and to the **Land** will be transferred in full to the purchaser.

Dated at _____ this _____ day of _____, 19 ____.

Tax Administrator _____

SCHEDULE VII

CERTIFICATION OF SALE AND DISPOSITION OF INTEREST IN LAND

RE:

(Description of Interest in Land)

(Description of Improvements)

I, _____, **Tax Administrator** of the Fairford First Nation, hereby certify that resulting from the failure of _____ (**tax debtor**) to pay the outstanding tax debt on the above-mentioned interest in the Land, that interest has been disposed of by Public Auction (or Tender) and the above-mentioned **improvements** have been sold by Public Auction or Tender pursuant to the Fairford First Nation Taxation By-law. The following person shall, pursuant to that By-law, be substituted for the **tax debtor** as the holder of the above-noted interest in the Land, including the **improvements**:

NAME AND ADDRESS OF PURCHASER AT SALE

Dated at _____ this _____ day of _____, 19 ____.

Tax Administrator _____

SCHEDULE VIII

NOTICE OF CANCELLATION OF INTEREST IN THE LAND

TO:

ADDRESS:

RE:

(Description of Property)

(Interest in Land)

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

Upon the cancellation of such interest you will be required to immediately vacate the Land, and any rights or interests which you acquired through such interest will cease to exist.

Dated at _____ this _____ day of _____, 19 ____.

Tax Administrator _____

SCHEDULE IX

CERTIFICATION OF CANCELLATION OF INTEREST IN THE LAND

RE:

(Description of Property)

(Interest in the Land)

I, _____, Tax Administrator for the Fairford First Nation, hereby certify that the above-mentioned interest has been cancelled or terminated pursuant to the Fairford First Nation Taxation By-law as a result of the failure of _____ (tax debtor) to pay the outstanding tax debt which was due and payable.

Dated at _____ this _____ day of _____, 19 ____.

Tax Administrator _____

SCHEDULE X

NOTICE OF FORFEITURE

TO:

ADDRESS:

RE:

(Description of Property)

(Interest in the Land)

TAKE NOTICE THAT taxes imposed by the Fairford First Nation Designated Lands Taxation By-law for the above-noted property in the year(s) _____, _____, have been outstanding for two (2) years and pursuant to Section 36(1), the above-noted interest in the Land is now subject to forfeiture.

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

Itemized statement of all taxes, including interest, penalties, costs, etc.

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

AND FURTHER TAKE NOTICE THAT where any taxes remain unpaid on December 31 of the second year after the calendar year in which they were imposed, the payment of those taxes does not prevent forfeiture unless the payment:

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

JUNE 15, 1995

Dated at _____ this _____ day of _____, 19 ____.

Tax Administrator _____

SCHEDULE XI

CERTIFICATION OF FORFEITURE

RE:
(Description of Property)

(Interest in Land)

I, _____, **Tax Administrator** for the **Fairford First Nation**, hereby certify that resulting from the failure of _____ (tax debtor) to pay the outstanding tax debt owing on the above-mentioned interest in the **Land**, such interest has been forfeited to the **Fairford First Nation** pursuant to Section 36 of the **Fairford First Nation Lands Taxation By-law**.

Dated at _____ this _____ day of _____, 19 ____.

Tax Administrator _____

SCHEDULE XII

NOTICE OF DISCONTINUANCE OF SERVICES

TO:

ADDRESS:

RE:

(Description of Land)

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

LIST SERVICES TO BE DISCONTINUED

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

Dated at _____ this _____ day of _____, 19 ____.

Tax Administrator _____