

CANADA  
PROVINCE OF NOVA SCOTIA  
COUNTY OF CUMBERLAND

IN THE MATTER OF the Canada Evidence Act;

-and-

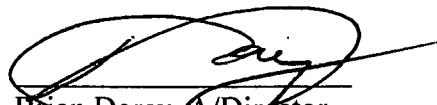
IN THE MATTER OF the certification of Indian Band  
By-laws pursuant to Section 86 of the *Indian Act*, R.S.C.  
1985 Chap I-5


**STATUTORY DECLARATION**

I, Brian Dorey of Amherst, Province of Nova Scotia, do  
solemnly declare as follows:

1. That on this date I was A/Director of Lands and Trusts Services, Atlantic Regional Office of Indian and Inuit Affairs;
2. The incumbent of the position of Director, Lands and Trusts Services has the powers of superintendent as set out in the *Indian Act* by virtue of a Ministerial declaration dated November 25, 1987, with respect to "superintendents" under Section 2(1) of the *Indian Act*.
3. That I have reviewed the attached copy of Eskasoni Band Property Assessment and Taxation Bylaw, having been enacted by the Eskasoni Band Council on the 19<sup>th</sup>. day of May, 1998;
4. My review has determined that the attached copy of the Eskasoni Band 1998 Property Assessment and Taxation Bylaw represents a true copy of the original. Consequently, it has been stamped as such and I have put my initials on each of the fifty-six (56) pages to reflect this finding;
5. Pursuant to section 86 of the *Indian Act* I hereby certify the attached by-law as a true copy.
6. I make this solemn declaration conscientiously believing it to be true and knowing it to be of the same force and effect as if made under oath and by virtue of the *Canada Evidence Act*.

Declared before me at  
Amherst, Nova Scotia this  
10th.day of August, A. D. 19 98

  
Brian Dorey, A/Director  
Lands and Trust Services

  
Ralph R. Ragbir

Commissioner for the taking of Oaths  
pursuant to paragraph 108 (a) of the  
Indian Act.

Minister of Indian Affairs  
and Northern Development



Ministre des Affaires  
indiennes et du Nord canadien

Ottawa, Canada K1A 0H4

I, the Minister of Indian Affairs and Northern Development, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Eskasoni Band, in the Province of Nova Scotia, at a meeting held on the 19<sup>th</sup> day of May, 1998.

- **Eskasoni Band**  
**Property Assessment and Taxation Bylaw**

*Jane Stewart*

Dated at Ottawa, Ontario this 9<sup>th</sup> day of June 1998.

  
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**ESKASONI PROPERTY ASSESSMENT**

**AND**

**TAXATION BY-LAW**

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

WHEREAS pursuant to paragraph 83(1) of the Indian Act, the Band Council, by referendum, has passed a by-law for the purpose of taxation for local purposes of land, or interest in land, in the Reserve, including rights to occupy, possess or use land in the Reserve;

AND WHEREAS pursuant to the declared inherent powers of self-governance which the Eskasoni Band possesses;

AND WHEREAS the Council of the Eskasoni Band deems it to be in the interest of its Band to make a by-law for such purposes;

NOW THEREFORE BE IT RESOLVED the Council of the Eskasoni Band at a duly convened meeting, enacts the following by-law.

### SHORT TITLE

1. This by-law may be cited as the Eskasoni Property Assessment and Taxation By-Law.

### PART I

### INTERPRETATION

2. (1) In this by-law,

"appellant"	means any person authorized under this by-law to appeal an assessment notice.
"assessment area"	means lands situated within the boundaries of the Eskasoni Reserve, Eskasoni, Nova Scotia.
"assessment roll"	means a list prepared pursuant to this by-law setting out real properties within the assessment area and their assessed values.
"assessment year"	means the year proceeding the fiscal year in which taxes are to be levied.
"assessor"	means a person, or persons, appointed from time to time by Chief and Council for the purposes of all or part of this by-law and any related duties as required



by Band Chief and Council and shall include the head assessor.

- "assessed value" means the actual value of land or improvements, or both, as determined under this by-law.
- "Band" means the Eskasoni Indian Band.
- "Band Council Resolution" or "resolution" means a motion, as recorded in the minutes of the Eskasoni Band Council meeting, passed and approved at a duly convened meeting of the Council pursuant to the consent of a majority of the councillors of the Band present at that meeting.
- "Band land" means Reserve land other than land held under a C.P.
- "C.P." means a Certificate of Possession as defined under Sections 20(1) and 20(2) of the Indian Act; and for the purposes of this by-law only, includes a Notice of Entitlement and a Certificate of Occupation as defined under Sections 20(4) and 20(5) of the Indian Act.
- "Chief" means the Chief of the Indian Band as elected according to the provisions of the Indian Act.
- "Chief and Council" or "Band Council" means the Chief and Council of the Eskasoni Indian Band as selected by the custom of the Band or under sections 2(1) and 74 of the Indian Act.
- "Council of the Band" or "Council" means the Chief and Councillors of the Eskasoni Band;
- "fiscal year" means April 1 of any year to March 31 of the succeeding year.
- "holder" means a person in possession of real property in the assessment area or a person who, for the time being,

  - (a) is entitled to the possession of that property; or

- (b) is an occupant of that property; or
- (c) has any right, title, estate or interest in property; or
- (d) is a trustee of real property;

in the assessment area; or a corporation which is in possession of real property in accordance with items (a), (b), (c) and (d), so long as a majority of the beneficial and/or legal interest in the corporation is held by a member and/or members of the Eskasoni Indian Band.

"improvement"

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

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

"land"

means land and improvements, or interest in land and improvements, in the reserve, including rights to occupy, possess or use land and improvements in the reserve.

"local government services"

includes local improvements, capital works, utility services, and the provision of any other services normally found in organized communities.

"local improvement"

means any of the following works or any combination of them:

  
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(a) opening, widening, straightening, extending, grading, levelling, diverting or paving a street;

(b) constructing a sidewalk, footcrossing, curbing, bridge, culvert or embankment forming part of a street, or constructing a system of storm drainage;

(c) making, deepening, enlarging, or lengthening a common sewer or water system;

(d) making sewer or water service connections to the street line on land abutting the main;

(e) constructing a conduit for wires or pipes along or under a street;

(f) reconstructing, replacing or repairing any of the works mentioned or any other related works.

"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 period of years.

"locatee" means an Indian who is in lawful possession of land in the reserve pursuant to Section 20(1)(2) of the Indian Act and for whose benefit the Minister has leased the land pursuant to Section 58(3) of the Indian Act.

"Minister" means the Minister of Indian Affairs and Northern Development.

"mobile home" means any structure whether equipped with wheels or not and whether self-propelled or not, that:

(a) is used or designed for use as a dwelling or sleeping place, and

(b) is constructed or manufactured to be moved from one point to another by being towed or carried



unless licensed and equipped to travel on a public highway and occupied by a genuine tourist and situated within a mobile home park for a period of less than 60 days.

- "occupant" means a person who, for the time being, is in actual occupation of real property.
- "person" in addition to its ordinary meaning includes a partnership, association, company, society or body corporate.
- "pipeline" means any pipe designed for or used in the commercial conveyance or transmission of any substance.
- "prescribe" means a decision set out in a Band Council Resolution.
- "real property" means land and the improvements thereon and, without restricting the generality of the foregoing, includes any interest in land or improvements, the right to occupy, possess or use land or improvements in the reserve, and includes a highway or railway right-of-way.
- "Registrar" means the Lands Administrator for the Eskasoni Indian Band as appointed by the Chief and Council.
- "Reserve" means Eskasoni Indian Reserve as such reserves are defined in the Indian Act, Section 2(1), and any land held as a special reserve for the use and benefit of the Eskasoni Indian Band pursuant to Section 36 of the Indian Act.
- "residential property" means real property used primarily for family residential purposes.
- "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 section 11, and includes all interest, penalties, costs or other charges imposed and payable pursuant to this by-law.
- "tax administrator" means the Band Administrator of the Eskasoni Indian Band or any person(s) delegated by the Band Council for such purposes.
- "tax debtor" means a person with outstanding obligations to pay taxes imposed by this by-law after the expiration of time provided for in the Demand for Payment and Notice of Enforcement Proceedings served pursuant to section 59.
- "taxation authority" means the Chief and Council of the Eskasoni Indian Band.
- "trailer" means any structure, other than a mobile home, whether ordinarily equipped with a wheels or not, that is constructed or manufactured to be moved from one point to another by being towed or carried.
- "trustee" means an executor, administrator, guardian, committee, receiver or any person having or taking upon himself the lawful possession, administration or control of property affected by an express trust, or having by law possession, management and control of the property of a person under any legal disability.

- (2) The preamble forms part of this by-law.

## PART II

### ADMINISTRATION

3. (1) The Council of the Band may appoint a person for a specified or indefinite term to administer this by-law who shall be called the "tax administrator".
- (2) The tax administrator is responsible for collection and enforcement under this by-law.

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

### PART III

#### APPLICATION OF BY-LAW

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

### PART IV

#### LIABILITY TO TAXATION

5.
  - (1) Subject to section 6, all land and any interest in land including any right to occupy, possess, or use land, is subject to taxation under this by-law.
  - (2) The taxation authority may accept payment of taxes in the form of grants-in-lieu of taxes or may otherwise accept settlement of a taxation issue where it is in the best interests of the Band to do so.
6. The following land and interests in land are not subject to taxation
  - (a) any land or interest in land of the Band or of a member of the Band;

- (b) any land or interest in land of a corporation, the majority of the members and/or shareholders of which are members of the Band or such other legal entity which is tax exempt under this by-law;
- (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.

7. Notwithstanding section 6, all land and interests in land are liable to service and local improvement charges.

8. 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.

9. (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.

## PART V

### LEVY OF TAX

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

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

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

(2) The classification of real property on the Reserve shall be determined, by reference, to the classifications of real property under the Nova Scotia Assessment Act, as they exist from time to time.

(3) For the purposes of imposing taxes on property which is subject to taxation, the Council of the Band may, by by-law, establish different rates according to the various classifications of real property referred to in subsection (2).

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

12. Taxes levied in a taxation notice mailed under Section 23 are due and payable on March 31st of the fiscal year in which they are levied.

## PART VI

### INFORMATION FOR ASSESSMENT ROLL

13. (1) Every person liable for tax and every person whose name is shown on the assessment roll shall, on request, forthwith furnish to the assessor or to the tax administrator, in writing and signed by the person concerned, information, in such detail as requested, in the form set out in Schedule I, concerning purchase price, terms and covenants in leases, construction costs, costs of alterations and repairs, rents payable, paid or agreed to be paid or otherwise concerning the land used or occupied by that person.

(2) Where an assessor does not receive the information referred to in subsection (1), or is not satisfied that the information received is accurate, the assessor may value the land on the basis of information in his or her possession.

## PART VII

## ASSESSED VALUE

14. (1) The Council of the Band may appoint one or more assessors for a specified or indefinite term.

(2) An appointment under subsection (1) may be for the purpose of valuing particular land or particular kinds of lands, including any rights to occupy, possess or use land in the reserve, as set out in the resolution.

15. The date of the valuation shall be the same date as if the valuation were to have been carried out under the Nova Scotia Assessment Act.

16. No valuation shall be carried later than an evaluation would be carried out if it were under the Nova Scotia Assessment Act, as it exists from time to time.

17. For the purposes of assessing property pursuant to this by-law, by reference, the assessor shall utilize the legislation, regulations (if any), practices and policies established under the Nova Scotia Assessment Act, as amended from time to time.

18. (1) Except as provided in subsection (3), the assessor shall value land as if the taxable interest were held in fee simple without encumbrance or restriction.

(2) The assessor shall determine the actual value of the following, using the equivalent rates which would be applied if the interest in land was within the Province of Nova Scotia:

- (a) the pole lines, metallic or fibre optic cables, towers, poles, wires, transformers, conduits and mains of a telecommunication, trolley coach, bus or electrical power corporation, but not including substations;
- (b) the track in place of a railway corporation;
- (c) the pipe lines of a pipe line corporation for the transportation of petroleum, petroleum products, or natural gas, including valves, cleanouts, fastenings, and appurtenances located on the right of way, but not including distribution pipelines, pumping equipment, compressor equipment, storage tanks and buildings;

- (d) the right of way for pole lines, cables, towers, poles, wires, transformers, conduits, mains and pipe lines, referred to in paragraphs (a) and (c);
- (e) the right of way for track referred to in paragraph (b).

(3) Notwithstanding subsection (1), if the Council of the Band has, in a lease or other instrument granting an interest in land, placed a restriction on the use of the land, the assessor shall consider the restriction.

(4) The duration of the interest referred to in subsection (3) or the right of the Council of the Band to terminate an interest is not a restriction within the meaning of subsection (3).

## PART VIII

### THE ASSESSMENT ROLL

19. No later than the 31st day of March for the first taxation year and no later than the 31st day of March for every year thereafter the tax administrator shall prepare an assessment roll containing the following particulars:

- (a) the name and last known address of the person assessed;
- (b) a short description of the land;
- (c) the classification of the land;
- (d) the actual value by classification of the land;
- (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.

20. The tax administrator shall include in the assessment roll the particulars set out in section 19 for any land or interest in land in respect of which grants-in-lieu of taxes may be accepted.

21. (1) A person whose name appears in the assessment shall give written notice to the tax administrator of any change of address.

(2) A person who is the holder of a charge or an interest in land or a right to use, occupy or possess land may give written notice, with full particulars of the nature, extent and duration of the charge to the tax administrator, and request copies of all tax notices issued during the duration of the charge, and the assessor shall enter that person's name and address on the assessment roll.

22. (1) The assessment roll is effective on its adoption by resolution of the Council of the Band.

(2) On adoption, the assessment roll is open to inspection in the Eskasoni Band office by any person during regular business hours.

23. (1) The tax administrator shall on or before March 31st of each year or, as soon as practical after adoption of the assessment roll by resolution of the band council, mail a notice of assessment to every person named in the assessment roll in respect of each parcel of land or interest in land for which that person is liable to taxation or for which grants-in-lieu of taxes may be sought.

(2) The notice of assessment shall be in the form set out in Schedule II and shall contain the information set out in the assessment roll in respect of that parcel and shall contain a statement as to the right of appeal.

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

**PART IX**

**ALTERATIONS AND ADDITIONS**

25. (1) Where the tax administrator finds that during the current taxation year:

(a) taxable land or an interest in land is not entered in the assessment roll;

(b) the value of land or an interest in land is not the same as the valuation entered in the assessment roll by reason of

(i) the demolition, destruction or damaging of an improvement

  
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- (ii) new construction or new improvements,
  - (iii) a change in a permitted use, or
  - (iv) a subdivision;
- (c) there has been a change in the possession, use or occupation;
  - (d) there is any clerical error; or
  - (e) there has been a change in the eligibility for an exemption from taxation;

the tax administrator shall amend the assessment roll to effect the necessary changes but subject to section 27, no amendments shall be made after March 31 of the fiscal year.

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

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

27. Where there has been an under-assessment resulting from

- (a) a person's failure to disclose information required under this By-law with respect to land or an interest in land; or
- (b) a person's concealment of information required under this by-law with respect to land or an interest in land, that results in an incorrect levy of taxes;

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

28. Where a condition that gives rise to an amendment to the assessment roll existed during part of a taxation year, the tax administrator shall, in preparing an amended tax notice, adjust the amount of the taxes due on a pro rata basis.

29. Parts VIII, X, XI, XII and XIV apply with respect to an amended assessment roll and to an amended assessment notice.

  
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30. Where the Council of the Band approves an amendment to the assessment roll for the current year, the tax administrator shall refund any excess taxes that have been paid, together with interest at the rate of one (1%) above the prime of the lending rate of the Canadian Imperial Bank of Commerce as it exists from time to time, per annum, and any balance unpaid shall, subject to notice of assessment and taxation, be due and payable, notwithstanding a receipt or certificate given by the tax administrator.

**PART X**

**APPEALS**

31. (1) The Chief and Council by Band Council Resolution shall appoint an Assessment Review Committee to hear appeals in respect of taxation assessment. The Assessment Review Committee shall consist of:

- (a) one person who is or was duly qualified to practice law in the Province of Nova Scotia, or who is or was a Judge of a Provincial or Family Court in the Province of Nova Scotia or who is or was a Judge of a Superior Court in the Province of Nova Scotia; and
- (b) one person who has sat as member of an appeal board to review assessments in and for the Province of Nova Scotia; and
- (c) one person, other than the Chief or Member of Council, who is a member of the Eskasoni Indian Band who does not have any direct or indirect financial or other interest in the issue or outcome of the appeal.

(2) Chief and Council will appoint each member of the Assessment Review Committee for a term of three (3) years.

(3) Chief and Council will maintain a list of substitute Board Members and where a member of the Board is unable to perform his or her required duties, Chief and Council will appoint a person from the list to replace the Board Member during his or her absence.

(4) Where a member of the Assessment Review Committee resigns or is otherwise unable to complete his or her term, Chief and Council will appoint a person to replace the member for the balance of the term, having regard to Section 31(1) herein.

(5) Every member of the Assessment Review Committee will be remunerated at a rate of Two Hundred and Fifty Dollars (\$250.00) per day on Assessment Review Committee activities.

  
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(6) Chief and Council will reimburse members of the Assessment Review Committee for reasonable and necessary expenses incurred in carrying out their duties.

(7) The Chief and Council, at the expense of the Eskasoni Indian Band, shall provide members of the Assessment Review Committee with the opportunity to obtain training in the area of assessment systems which will provide them with sufficient knowledge to fairly adjudicate the issues brought before them. Every member of the Assessment Review Committee who does not have sufficient knowledge of assessment systems to fairly adjudicate the issues brought before them shall obtain such training prior to hearing any appeals.

32. (1) A person whose name appears in the assessment roll, may, within 30 days of the date of mailing of an assessment notice, appeal to the Assessment Review Committee in respect of the following matters:

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

(2) An appellant shall file an appeal by delivering a notice of appeal containing the information set out in Schedule III to the office of the head assessor within 30 days of the mailing of the assessment notice.

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

(4) Any notice or correspondence required to be given to an appellant shall be properly given if 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.

33. (1) The Assessment Review Committee shall:

- (a) hear all appeals from assessment notices;

  
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- (b) investigate and advise Chief and Council upon assessments, classes of assessments and assessment rolls which the Committee deems necessary;
- (c) select a Chairman of the Board who shall supervise and direct the work of the Board;
- (d) give all appellants at least 10 days notice of the time and place for the hearing of appeals;
- (e) have the custody of all records, documents, evidence and proceedings before the Assessment Review Committee;
- (f) have control of its own proceedings in order to fairly and adequately determine any appeal, including the power to require the attendance of any person to give evidence at the hearing of the appeal;
- (g) where an appeal relates to real property of which a person other than the appellant is the holder, give each such person not less than ten days notice of the time, date and place fixed for the hearing by the Assessment Review Committee of the appeal, and the notice shall specify the nature of the appeal; and
- (h) record its decisions, including any evidence upon which it relied in a document signed by all members of the Appeal Review Committee and such records shall be delivered to the Chief and Council pursuant to subsection 40(1).

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

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

(3) The Chairman of an Assessment Review Committee shall:

  
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- (a) supervise and direct the work of the Assessment Review Committee, and
  - (b) preside at sittings of the Assessment Review Committee.
- (4) There shall be a Secretary of Assessment Review Committee, who shall be appointed by the Chief and Council.
- (5) The Secretary of the Assessment Review Committee shall:
- (a) have the custody and care of all records regulations, documents and orders made by or pertaining to the Committee; and
  - (b) obey the directions given to him by the Chairman or the Committee relating to his office.
34. (1) The head assessor, or his/her designate, shall be a party to all appeal proceedings under this by-law and the Assessment Review Committee shall give the head assessor notice of any appeal and reasonable opportunity to be heard at any appeal proceedings.
- (2) The Assessment Review Committee shall give the Band Council notice of, and a reasonable opportunity to be heard at, any appeal proceedings which raise issues of law regarding anything done under this by-law.
35. (1) A majority of the members of the Assessment Review Committee constitutes a quorum.
- (2) Where a quorum of the members of an Assessment Review Committee 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 the revision of an assessment roll and the deciding of any appeals with respect thereto shall be decided by a majority vote of the members of the Assessment Review Committee at the hearing.
- (4) The Chief and Council may by Band Council Resolution establish procedures for the conduct of the proceedings of the Assessment Review Committee which shall not be inconsistent with this by-law.
36. (1) A Member of the Assessment Review Committee must declare any potential conflict of interest and withdraw from any hearing from a conflict of interest may arise.

(2) Any person having a direct or indirect financial or other interest in the issue or outcome of the appeal is disqualified from sitting as member of an Assessment Review Committee hearing the appeal.

(3) For the purpose of this section, the appellant or a member of his/her immediate family shall be deemed to be disqualified pursuant to subsection (1) hereof.

(4) Chief and Council will dismiss a member of the Assessment Review Committee where:

- (a) the Member failed to declare a conflict of interest in a matter before the Assessment Review Committee; or
- (b) the Member failed to attend three (3) consecutive appeal hearings; or
- (c) the Member breached the duty set out in these by-laws.

37. (1) Subject to Section 40(2), the sittings of the Assessment Review Committee shall:

- (a) be commenced no later than 14 days after the final date for submission of the Notice of Appeal referred to in section 32; and
- (b) be completed within 60 days of their commencement as set out in subsection 1(a).

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

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

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

(2) (a) A party to any appeal proceedings before the Assessment Review Committee may request that a Notice be served by any member of the Committee, requesting the attendance of any person as a witness to give evidence at the hearing of the appeal;

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

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

(3) The party requesting the attendance of a person shall pay a \$2 witness fee plus reasonable travelling expenses to the witness to attend and give evidence before the Assessment Review Committee, on the time and date set out in the Notice.

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

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

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

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

(5) In any appeal proceedings, the onus of proof is on the person bringing the appeal to establish that the assessed value of the property should be different from the value determined by the assessor.

40. (1) Within 7 days from the hearing an appeal, the Assessment Review Committee shall submit to Band Council its decisions on each appeal, including the vote of each member of the Committee, either in favour or against the allowing of the appeal.

(2) Notwithstanding Section 37(1), the Assessment Review Committee may, with the consent of all parties to an appeal, 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 15 days from the receipt of the decision of the Assessment Review Committee, Chief and Council shall instruct the head assessor to prepare a final assessment roll including any amendments resulting from the decision in subsection (1).

(4) Not later than six days from the receipt of the instructions pursuant to subsection (3) the head assessor shall notify in writing each appellant and person affected by the appeal, of the decision of the Assessment Review Committee.

(5) The notice given under subsection (4) shall state that the appellant has a further right of appeal to a court of competent jurisdiction within ninety (90) days of the date of notification by the head assessor pursuant to section 40(4).

(6) Where the head assessor is directed to amend an assessment roll under subsection (3), the head assessor shall do so within seven days, and shall return the assessment roll forthwith to the Chairman of the Assessment Review Committee.

(7) Amendments made to the assessment roll pursuant to subsection (3) shall be dated and initialled by the assessor.

(8) Forthwith upon the receipt of an amended assessment roll under subsection (6), the Chairman shall:

- (a) verify that the roll has been amended according to the decisions of Chief and Council under subsection (3) and (6);
- (b) authenticate the assessment roll by affixing to it a sworn or affirmed statement in the prescribed form; and
- (c) forward the authenticated assessment roll to the taxation authority.

## PART XI

### TAX NOTICE

41. (1) Where the Council of the Band adopts an assessment roll, and after notices of assessment are mailed pursuant to section 23, the tax administrator shall mail to every person whose name appears in the assessment roll, a tax notice in the form set out in Schedule VI, in respect of each parcel of land or interest in land 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 VI which includes the particulars of any arrears and interest, where payment is to be made, and the manner of payment.

42. (1) The tax administrator shall enter the date of mailing the tax notice on the assessment roll.

(2) The mailing of the tax notice by the tax administrator constitutes a statement of and demand for payment of the taxes.

43. Where applicable, a tax notice shall state that taxes are payable in conjunction with periodic lease payments under Part XII.

44. (1) Where, subsequent to payment of taxes, it is shown that a property recorded on the taxation roll was not liable to taxation for the year for which it was taxed, or has been taxed for more than the proper amount, the surveyor of taxes shall, at the direction of the Council, remit or refund to the person liable for the unpaid taxes the amount of taxes shown to have been imposed in excess of liability.

(2) Where taxes imposed under this by-law are due from a person liable for the unpaid taxes to whom an amount is to be refunded under this section, the amount may, in the discretion of the council, be refunded in whole or in part by being applied as a credit on account of the taxes due and accruing due.

## PART XII

### DUE DATE AND INTEREST

45. (1) Subject to sections 46 and 47 taxes levied in a taxation notice mailed under Section 41 are due and payable as of June 30th of the year in which they are first levied at the office of the taxation authority notwithstanding that an appeal under Part X may be pending.

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

(3) Where any person alleges that he or she is not liable to pay taxes imposed pursuant to this by-law, such person shall launch an appeal under section 32 or initiate proceedings for judicial review, if the person is entitled to such review. The proceedings shall be initiated within 30 days of the date of mailing of the tax notice referred to in Part XI.

(4) Unless a challenge is initiated pursuant to subsection (3), the taxpayer shall thereafter be estopped from denying liability to pay taxes and estopped from challenging any steps taken to enforce the payment of taxes as provided in Part XVI.



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

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

47. Where an assessment roll is amended under this by-law, it shall, for the purposes of this Part, be deemed to be amended as of the date of adoption of the assessment roll under section 22.

48. If all or any portion of taxes remain unpaid on the 30th day of June of the year they are first levied, such unpaid portion shall bear interest at a rate of twelve (12%) per cent per annum, compounded annually, and such rate may be changed from time to time by by-law of the Council of the Band.

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

### PART XIII - PERIODIC PAYMENTS

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

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

### PART XIV

#### RECEIPTS AND CERTIFICATES

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

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

**PART XV**

**APPLICATION OF REVENUES**

54. (1) All moneys raised under this by-law shall be placed in a special account or accounts.
- (2) Moneys raised shall include
- (a) taxes;
  - (b) grants-in-lieu of taxes;
  - (c) interest; and
  - (d) amounts collected on account of costs.
- (3) Subject to section 55, an expenditure made out of moneys raised under this by-law shall be made under authority of a separate by-law.

55. (1) The following expenditures of funds raised under this by-law are hereby authorized:
- (a) refunds of overpayment and interest;
  - (b) all expenses of preparation and administration of this by-law;
  - (c) the remuneration of an assessor and the tax administrator;
  - (d) all legal costs and other expenses of enforcement of this by-law.

**PART XVI**

**COLLECTION AND ENFORCEMENT**

**PROOF OF DEBT**

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

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

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

### SPECIAL LIEN AND PRIORITY OF CLAIM

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

(2) The special lien and encumbrance referred to in section 58(1) attaches to the interest being taxed, and without limiting the foregoing, attaches to the interest of a subsequent user, possessor or occupier of the land or other assessed proprietary interest.

(3) Any person who acquires land or an interest in land on which a lien under this by-law has been registered and the person whom the taxes were originally levied, are jointly and severally liable for the payment necessary to discharge the lien.

(4) The tax administrator may register a certificate issued under section 57(2) in the Surrendered and Designated Lands Register kept pursuant to Section 55 of the Indian Act or the Reserve Land Register kept pursuant to section 21 of the Indian Act, on or after January 2 following the taxation year in which the taxes are imposed.

(5) When registered pursuant to section 58(4), the special lien and encumbrance shall have priority over every subsequently registered claim, privilege, lien, charge, security interest, or encumbrance of every person, from the time of its registration.

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

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

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

59. (1) Except for tax proceedings which have been postponed pursuant to section 59.1(1), on or after April 1 following the fiscal year for which taxes are imposed, the tax administrator shall prepare a list of taxes which have not been paid, together with the name of the assessed taxpayer.

(2) On completion of the list pursuant to section 59(1), the tax administrator shall mail, in the form set out in Schedule IX; a Demand for Payment and Notice of Enforcement Proceedings to all persons whose names are on the list, and to any locatee, tenants, agents or employees of such person whose rights, proprietary or otherwise, may 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 30 day period provided in the Demand for Payment and Notice of Enforcement Proceedings delivered pursuant to section 59(2) the tax administrator shall request authorization from the Council to commence enforcement proceedings against the tax debtors. The Council may direct the tax administrator to commence enforcement proceedings.

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

59.1 The Council may upon application by the tax debtor

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

59.2 Council may from time to time provide by Band Council Resolution for the reduction of taxes due by taxpayers for a taxation year by an amount equal to or less than the amount by which the taxpayers would be entitled to have their tax indebtedness for the tax year

  
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reduced pursuant to applicable home owner grant legislation, if taxpayer's property was not located within or part of the reserve or subject to taxation under this by-law but, rather, was located within a municipality and was subject to taxation by the municipality and to the provisions of such Act.

### DISTRESS: SEIZURE OF GOODS

60. (1) With the authorization of the 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 59 has expired, or upon the expiration of the period specified by the Council pursuant to section 59.1(1), proceedings by way of distress, as set out herein, may be taken by the tax administrator.

(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 X.

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

(4) So long as the taxes, or any portion thereof, remain outstanding, no goods seized pursuant to subsection (3) which are located on reserve shall be removed therefrom, and any such removal shall be considered a trespass. Without restricting the generality of the foregoing, no such property shall be seized by a bailiff, sheriff, assignee or liquidator or trustee, or authorized trustee in bankruptcy, except under the authority of the Band Council.

(5) If the tax administrator is aware of any prior charge against the goods which have been distrained, he shall send a copy of the notice of distress by regular mail to such charge holder within seven (7) days of becoming aware of such interest.

61. (1) If the tax administrator seizes by distress the tax debtor's goods pursuant to section 60(3), and the tax debtor does not commence legal proceedings in a court of competent jurisdiction within 60 days after the date of seizure challenging such seizure, the property may be sold in accordance with this Part and the tax debtor is estopped from denying the validity of the seizure and sale of such property.

(2) Upon the expiration of 60 days after a seizure by distress pursuant to section 60(3), if the outstanding taxes have not been paid in full, the goods seized will be deemed to have been abandoned by the tax debtor and, may be sold by public auction, the proceeds of which will be used for payment of taxes.

(3) A Notice of Sale of Goods Seized by Distress in the form of Schedule XI to this by-law shall be published in at least one newspaper of general local circulation for 7 days prior to the sale, and shall be posted on the tax debtor's premises located on reserve.

(4) The sale of the goods seized by distress shall be conducted at the time and place advertised pursuant to subsection (3), unless it is necessary to adjourn such sale, in which case an additional notice shall be published in the manner provided by 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 the tax administrator is uncertain as to the person entitled to such surplus the tax administrator shall pay such money into court by way of interpleader action.

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

#### SALE OF IMPROVEMENTS OR PROPRIETARY INTEREST

62. (1) With the authorization of the 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 59, or upon the expiration of the period specified by the Council pursuant to section 59.1(1), proceedings by way of sale of improvements or proprietary interests, may be taken by the tax administrator. The tax administrator shall serve the tax debtor and locatee, where applicable, a Notice of Sale of Improvements and Disposition of Interests on Reserve, in the form of Schedule XII to this by-law.

(2) On March 31st following the year in which the taxes are imposed or if enforcement proceedings are postponed under section 59.1(1), six months from the end of the period specified by the Council, and upon the failure of the tax debtor to pay the outstanding taxes or to commence legal proceedings in a court of competent jurisdiction challenging the sale or disposition, the tax administrator shall sell the improvements or dispose of the interest of the tax debtor in the Reserve by public auction, or pursuant to subsection (3) by public tender.

(3) The Band Council shall prescribe the method of public tender, including the conditions of sale, method of publication or circulation, and conditions attached to the acceptance of any offer.

(4) A Notice of Sale of Improvements and Disposition of Interest in the Reserve in the form of Schedule XII to this by-law shall be published in at least one newspaper of general

local circulation for 7 days prior to the sale, and shall be posted on the tax debtor's premises located on reserve.

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

(6) The tax administrator, upon receiving the prior approval of the Band 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 Reserve disposed.

(7) Where the tax administrator sets an upset price pursuant to subsection (6), and there is no bid at the sale and disposition conducted pursuant to 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 free and clear of all encumbrances or charges.

(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/her improvements and interest in the Reserve by paying to the tax administrator the full amount of all taxes for which the improvements were sold and the interests disposed, together with all taxes which have subsequently fallen due.

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

(10) Upon the filing of the certificate provided by subsection (9), the Purchaser shall be substituted for the tax debtor as the holder of the interest in the Reserve, and in addition to any other obligations, shall be liable for all future taxes assessed against that interest.

(11) Upon the filing of the certificate provided by subsection (9), any surplus resulting from the sale and disposition conducted pursuant to subsection (2) or (4), after deducting all outstanding taxes of the tax debtor, including all costs and charges arising from the sale and disposition, shall be paid or returned to the tax debtor. In the event that the tax administrator is uncertain as to the person entitled to such surplus the tax administrator shall pay such money into court by way of interpleader action.

(12) Upon the filing of the certificate provided by subsection (9), any remaining debt of the tax debtor with respect to that property, including all costs and charges arising from the sale and disposition, shall be extinguished.

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

### CANCELLATION OF PROPRIETARY INTEREST HELD BY TAXPAYER

63. (1) With the authorization of the 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 59 has expired, or upon the expiration of the period specified by the Council pursuant to section 59.1(1), proceedings by way of cancellation of proprietary interest, as set out herein, may be taken by the tax administrator. The tax administrator shall serve a Notice of Cancellation of the tax debtor's interest in the reserve in the form of Schedule XIV 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 March 31 of the fiscal year following the taxation year in which tax were imposed, or if enforcement proceedings are postponed under section 59.1(1) then six months from the end of the period specified by the Council, the lease, licence or permit to occupy the property which is the subject of the unpaid taxes may be cancelled. The tax administrator shall certify the cancellation in the form provided in Schedule XV to this by-law. A certificate issued under this section shall be registered in the Surrendered and Designated Lands Register and the Reserve Land Register.

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

### FORFEITURE OF PROPERTY

64. (1) Notwithstanding any other action for the recovery of taxes set out in this by-law, if any taxes remain unpaid 24 months after the mailing of the Demand for Payment and Notice of Enforcement served pursuant to section 59, the tax debtor's interest in the reserve in respect of which the taxes remain unpaid shall, subject to subsections (2), (3), (4) and (5) herein, be absolutely forfeited.



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

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

(4) The Notice of Forfeiture shall state:

- (a) that the interest held by the tax debtor in the reserve is subject to forfeiture under this section,
- (b) the amount of all taxes, costs and fees that are due and payable to the date of the notice,
- (c) the date on which the interest in the reserve held by the tax debtor will forfeit,
- (d) the right to prevent forfeiture by payment under this section, and
- (e) that on forfeiture under this section, the interest held by the tax debtor in the reserve will be forfeited clear of all 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 March 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 XVII to this by-law that the interest in the reserve held by the tax debtor has been forfeited and the Registrar shall record the document cancelling the tax debtor's interest

in the Reserve in the Register of Surrender and Designated Lands and the Reserve Land Register.

(8) 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.

#### ABSCONDING TAXPAYER

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

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

#### DISCONTINUANCE OF SERVICES

66. With the authorization of the Council, if the taxes or any part thereof remain unpaid, after the 30 day provided by the Demand for Payment and Notice of Enforcement served pursuant to section 59 has expired, or upon the expiration of the period specified by Council pursuant to section 59.1(1), any services provided by the Band or pursuant to any contract with the Band, to the tax debtor or to the lands or interests located on the reserve which have been assessed pursuant to this by-law may be discontinued. A Notice of Discontinuance of Services in the form of Schedule XVIII to this by-law, shall be delivered upon the tax debtor and to the locatee where appropriate, 30 days prior to such discontinuance, and shall include the date, time and place within that 30 days when the tax debtor or the locatee may appear before the Band Council to show cause as to why the services should not be discontinued. Following the appearance before Council, the Council shall determine whether or not it will discontinue such services.

67. (1) The Council of the Band may, by by-law, having the consent of the members of the Band by way of referendum, impose service and local improvement charges being applicable to a part of the reserve (hereinafter in this Part called the "area") to raise money for the following purposes

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

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

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

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

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

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

68. (1) Before imposing a charge, the Council of the Band shall give notice by
- (a) publishing the notice, at least 15 days prior to the meeting referred to in section 69, in a newspaper of general circulation on the reserve, if any;
  - (b) posting the notice in the band administration offices and in prominent locations on the reserve; and
  - (c) sending the notice by registered mail, in the form set out in Schedule XIX, to affected holders or occupiers who are not resident on the reserve and providing the locatee with a copy of the notice.

(2) The notice required by subsections (1) (b) and (c) shall be given at least 15 days prior to the meeting referred to in section 71.

(3) It shall be sufficient notice under subsection (1) (c) if the address in the current assessment roll is used.

- (4) The notice shall state
- (a) the intention of the Council of the Band to have the work performed and levy the charge;
  - (b) the area in respect of which the charge is to be levied;
  - (c) the rate at which the charge will be levied; and
  - (d) that the Council of the Band shall hold a public meeting to consider written and oral representations.

69. (1) On the date and at the time and place set out in the notice referred to in section 70, the Council of the Band shall sit and receive and hear representations.

(2) The Council of the Band shall not proceed with the charge until after it holds public meetings to consider representations.

(3) Where the Council of the Band imposes a charge, it need not give notice in each succeeding year, unless it proposes to amend the by-law that imposes the charge.

(4) A uniform increase, not exceeding 10 per cent, in the rate of a charge because of an increase in actual or estimated cost shall be deemed not to be an amendment to the by-law that imposes the charge.

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

(2) The Council of the Band 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.

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

(2) For greater certainty, it is hereby declared that charges are a special lien under Part XVI.

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

## PART XVIII

### GENERAL AND MISCELLANEOUS

72. (1) Nothing under this by-law shall be rendered void or invalid, nor shall the liability of any person to pay tax or any other amount under this by-law be affected by:

- (a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;
- (b) an error or omission in an assessment roll, tax notice, or any notice hereunder; or
- (c) a failure of the Taxation Authority to do something within the required time.

73. A finding by a court that a provision of this by-law is void or invalid shall not affect the validity or invalidity of the rest of the by-law.

74. Where a provision in this by-law is expressed in the present tense, the provision applies to the circumstances as they arise.

75. No action or proceeding for the return of money paid to the Band, 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.

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

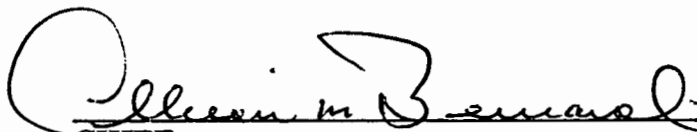
77. Where personal service is not required any notice delivered by the tax administrator or person acting under his direction, to a post office or a person authorized by the Canada Post Corporation to receive mail, is deemed to have been delivered to the addressee.

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

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

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

This by-law is hereby enacted by the Council of the Band at a duly convened meeting held on the 19<sup>th</sup> day of May 1998

  
CHIEF

  
COUNCILLOR

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*Alton Leal*  
COUNCILLOR

*Louis Marshall Jr.*  
COUNCILLOR

*Gwendolyn Bell*  
COUNCILLOR

*D. L. Hayes*  
COUNCILLOR

\_\_\_\_\_  
COUNCILLOR

\_\_\_\_\_  
COUNCILLOR

\_\_\_\_\_  
COUNCILLOR

\_\_\_\_\_  
COUNCILLOR

*Gerald Francis*  
COUNCILLOR

*[Signature]*  
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SCHEDULE I  
(Section 13)

REQUEST FOR INFORMATION

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

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

\_\_\_\_\_

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

(Property Description)

Pursuant to Section 13 of the \_\_\_\_\_ Property Tax By-law, and pursuant to the authority vested in me by Band Council Resolution made the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_ I hereby request that you furnish to me, in writing, information concerning the following matters:

- 1.
- 2.
- 3.

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

Yours truly,

Assessor

  
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SCHEDULE II  
(Sections 23(2), 26, 27)

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NOTICE OF ASSESSMENT

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

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

\_\_\_\_\_

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

(Description of Property or taxable interest)

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

Name(s)  
Address(es)

The assessed value of the (classification) land

The assessed value of exempt land

The assessed value of exempt improvements

Total assessed value

Total net taxable value

And take notice that you may, within 30 days of the date of mailing of this Assessment Notice,  
appeal the assessment to the Assessment Review Committee in respect of liability to assessment,  
assessed value, any alleged assessment classification; or alleged error or omission. The notice of  
appeal must be in writing and signed by the appellant or his/her agent, and shall set out a mailing  
address to which all notices to such appellant may be sent. The notice of appeal maybe mailed  
to the Assessment Review Committee at Eskasoni Band Office, General Delivery, Eskasoni, Nova  
Scotia, B0A 1J0.

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

Tax Administrator

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SCHEDULE III  
(Section 32)

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APPEAL TO ASSESSMENT REVIEW COMMITTEE

Pursuant to the provisions of the Eskasoni Property Tax By-law, I hereby appeal the assessment of the following property:

(Description of the Property)

On the following grounds:

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

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


PRINTED NAME OF APPELLANT

APPELLANT'S  
SIGNATURE

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

TO: Assessment Review Committee

c/o Eskasoni Band Office, General Delivery, Eskasoni, Nova Scotia, B0A 1I0  
(office of the head assessor)

  
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SCHEDULE IV  
(Section 37(3))

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NOTICE OF HEARING

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

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

\_\_\_\_\_

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

(Description of Property)

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

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

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

Chairman  
Assessment Appeal Committee

  
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SCHEDULE V  
(Section 38)

REQUEST FOR ATTENDANCE

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

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

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

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

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

Chairman  
Assessment Appeal Committee

  
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SCHEDULE VI  
(Section 41)

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TAX NOTICE

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

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

Pursuant to the provisions of the Eskasoni Property Tax By-law, taxes in the amount of \_\_\_\_\_ are hereby levied with respect to the above-noted parcel of land or interest therein, and take notice that said taxes are due and payable forthwith, by cheque payable to the Eskasoni Indian Band which may be remitted to Eskasoni Band Office, General Delivery, Eskasoni, Nova Scotia, B0A 1J0.


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	\$
Total Payable	\$

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

Tax Administrator

  
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**SCHEDULE VII  
(Section 56)**

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

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

  
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SCHEDULE VIII  
(Subsection 57(2))

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CERTIFICATION OF DEBT  
OWING BY THE TAXPAYER

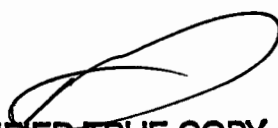
PURSUANT TO THE ESKASONI BAND PROPERTY TAX BY-LAW

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

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

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

Administrator

  
CERTIFIED TRUE COPY

CERTIFIED TRUE COPY

**SCHEDULE IX  
(Section 59)**

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

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

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

\_\_\_\_\_

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

(Description of property)

The payment date of June 30, 19\_\_, prescribed by the Notice of Taxes served on you with respect to the above-noted property has now expired. The Eskasoni Band Council **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 Eskasoni Band Property Tax 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 Eskasoni Band Property Tax 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

  
CERTIFIED TRUE COPY



SCHEDULE X  
(Sections 60 and 61)

NOTICE OF DISTRESS

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

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

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

(Description of Property)

TAKE NOTICE THAT failure to pay the outstanding tax debt due and owing with respect to the above-noted property, being \$\_\_\_\_, on or before the expiration of 7 (seven) days after the date of this notice will result in the Tax Administrator, pursuant to section 61(3) of the Eskasoni Band Property Tax By-law, seizing by distress the property described as follows:

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


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

AND FURTHER TAKE NOTICE that pursuant to section 62(1) of the Eskasoni Band Property Tax By-law, you must commence legal proceedings in a court of competent jurisdiction to challenge such seizure within 60 (sixty) days from the date of such seizure, or you will be estopped from denying the validity of both the seizure and the sale of such property.

AND FURTHER TAKE NOTICE THAT upon the expiration of 60 (sixty) days after the property has been seized and the failure to pay the outstanding tax debt or commence court proceedings as set out above, you will be deemed to have abandoned the property seized and the Tax Administrator may authorize that the property will be sold by public auction. A copy of the Notice of Sale of Property seized by Distress will be posted on your property located on reserve, and will be published for at least 7 (seven) days in the Cape Breton Post Newspaper, (one or more newspapers of general local circulation) before the date of sale.

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

Tax Administrator



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**SCHEDULE XI  
(Section 61)**

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

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

At the above-noted sale, the following goods, seized by Distress pursuant to sections 60 and 61 of the Eskasoni Band Property Tax By-law, will be sold, with the proceeds of such sale being used to pay the outstanding tax debt:

**GENERAL DESCRIPTION OF THE GOODS**

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

Tax Administrator

  
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SCHEDULE XII  
(Subsections 62(1) and 62(3))

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

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

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

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

(Description of Property)

(Interest on Reserve Property)

(Description of Improvements)

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

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

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

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

Tax Administrator

  
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SCHEDULE XIII  
(Subsection 62(10))

CERTIFICATION OF SALE AND  
DISPOSITION OF INTEREST ON RESERVE

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

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

I, \_\_\_\_\_, Tax Administrator of the Eskasoni Indian Band, hereby certify that resulting from the failure of \_\_\_\_\_ to pay the outstanding tax debt on the above-mentioned interest on Reserve, that interest has been disposed of by Public Auction (or Tender) and the above-mentioned improvements have been sold by Public Auction or Tender pursuant to Sections 63(5) and 63(6) for Public Tender) and 63(10) of the Eskasoni Band Property Tax By-law. The following person shall, pursuant to section 63(11) of that By-law, be substituted for the Tax Debtor as the holder/owner of the above-noted interest in the Reserve, including the improvements:

NAME AND ADDRESS OF PURCHASER AT SALE

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

Tax Administrator

  
CERTIFIED TRUE COPY

SCHEDULE XIV  
(Section 63(1))

NOTICE OF CANCELLATION OF INTEREST IN THE RESERVE

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

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

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

(Description of Property)

(Interest on Reserve)

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

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

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

Tax Administrator

  
CERTIFIED TRUE COPY

SCHEDULE XV  
(Section 63)

**CERTIFICATION OF CANCELLATION OF INTEREST IN THE RESERVE**

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

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

\_\_\_\_\_

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

(Description of Property)

\_\_\_\_\_

(Interest in the Reserve)

I, \_\_\_\_\_, Tax Administrator for the Eskasoni Indian Band, hereby certify that the above-mentioned interest on the Eskasoni Reserve has been cancelled or terminated pursuant to Section 64(3) of the Eskasoni Band Property Tax By-law as a result of the failure of \_\_\_\_\_ to pay the outstanding tax debt which was due and payable.

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

Tax Administrator

  
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SCHEDULE XVI  
(Section 64(2))

NOTICE OF FORFEITURE

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

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

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

\_\_\_\_\_  
(Interest in the Reserve)

TAKE NOTICE THAT taxes imposed by the Eskasoni Band's Property Tax By-law for the above-noted property in the year(s) \_\_, \_\_, have been outstanding for two (2) years and pursuant to Section 64, the above-noted interest on the Reserve is now subject to forfeiture.

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

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

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

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

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

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

Tax Administrator

  
CERTIFIED TRUE COPY



SCHEDULE XVII  
(Subsection 64(7))

CERTIFICATION OF FORFEITURE

RE:

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

\_\_\_\_\_  
(Interest in the Reserve)

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

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

Tax Administrator

  
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SCHEDULE XVIII  
(Section 66)

NOTICE OF DISCONTINUANCE OF SERVICES

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

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

\_\_\_\_\_

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

(Description of Property)

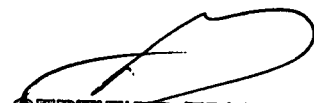
TAKE NOTICE THAT the taxes for the above-noted property have been due and outstanding for \_\_\_ months, and that unless payment in full for this tax debt is received on or before 30 (thirty) days after the date of this Notice, or you have appeared before the Band Council and shown cause as set out below,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

LIST SERVICES TO BE DISCONTINUED

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

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

Tax Administrator

  
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**SCHEDULE XIX  
(Paragraph 68(1)(c))**

**NOTICE OF HEARING**

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

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

\_\_\_\_\_

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

(Specify proposed service or local improvement charge)

Take notice that the Council of the Band shall hold a public meeting at \_\_\_\_\_ (give location) on the \_\_\_\_ day of \_\_\_\_\_, 19\_\_, 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 the Council of the Band any written submissions which will be considered at the said meeting.

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

Chief and Council

  
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