



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal and Statistical Management Act*, hereby approves the following law made by the Kitselas First Nation in the Province of British Columbia,

Kitselas Property Taxation Act, 2012

Dated at Fredericton, New Brunswick this 20th day of June, 2012.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission



KITSELAS
PROPERTY TAXATION ACT, 2012

TABLE OF CONTENTS

Part I	Citation	2
Part II	Definitions and References.....	2
Part III	Administration.....	5
Part IV	Liability for Taxation.....	6
Part V	Exemptions from Taxation	7
Part VI	Grants and Tax Abatement	7
Part VII	Levy of Tax	8
Part VIII	Tax Roll and Tax Notice	8
Part IX	Payment Receipts and Tax Certificates	10
Part X	Penalties and Interest	11
Part XI	Revenues and Expenditures.....	11
Part XII	Collection and Enforcement	12
Part XIII	Seizure and Sale of Personal Property.....	14
Part XIV	Seizure and Assignment of Taxable Property.....	16
Part XV	Discontinuance of Services	20
Part XVI	General Provisions.....	20

SCHEDULES

I	Tax Notice
II	Costs Payable by Debtor Arising from Seizure and Sale of Personal Property
III	Tax Certificate
IV	Tax Arrears Certificate
V	Notice of Seizure and Sale of Personal Property
VI	Notice of Sale of Seized Personal Property
VII	Notice of Seizure and Assignment of Taxable Property
VIII	Notice of Sale of a Right to Assignment of Taxable Property
IX	Notice of Discontinuance of Services

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Chief and Council deem it to be in the best interests of Kitselas to make a law for such purposes; and

C. The Chief and Council have given notice of this law and have considered any representations received by the Chief and Council, in accordance with the requirements of the *First Nations Fiscal and Statistical Management Act*;

NOW THEREFORE the Kitselas Chief and Council duly enact as follows:

**PART I
CITATION**

Citation

1. This Act may be cited as the *Kitselas Property Taxation Act, 2012*.

**PART II
DEFINITIONS AND REFERENCES**

Definitions and References

2.(1) In this Act:

“FNFSMA” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c. 9, and the regulations enacted under that act;

“assessed value” has the meaning given to that term in the Assessment Act;

“Assessment Act” means the *Kitselas Property Assessment Act, 2012*;

“Assessment Review Board” means the assessment review board established under the Assessment Act;

“assessment roll” has the meaning given to that term in the Assessment Act;

“assessor” means a person appointed to that position under the Assessment Act;

“Chief” means the person elected by the members as the head of the Council;

“Chief and Council” or “Council” has the meaning given to the word “council” in the FNFSMA;

“Councillor” means a member of the Kitselas Chief and Council;

“debtor” means a person liable for unpaid taxes imposed under this Act;

“expenditure law” means an expenditure law enacted under paragraph 5(1)(b) of the FNFSMA;

“FAL” means the Kitselas Financial Administration Act;

“FMB” means the First Nations Financial Management Board established under the FNFSMA;

“FNFA” means the First Nations Finance Authority established under the FNFSMA;

“FNTC” means the First Nations Tax Commission established under the FNFSMA;

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

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

“*Home Owner Grant Act*” means the *Home Owner Grant Act*, R.S.B.C. 1996, c. 194;

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

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

“Kitselas” means the Kitselas First Nation, being a band named in the schedule to the FNFSMA;

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

“Kitselas public institution” means any building and the land it sits on which is owned and operated by Kitselas for a community purpose and is deemed by band Council order to be a public institution;

“Kitselas Reserve Lands Management Act” means the land code enacted by Kitselas further to the *First Nations Land Management Act* and the

Framework Agreement on First Nations Land Management dated February 12, 1996;

“lending rate” means the lowest available lending rate to Kitselas;

“local revenue account” means the local revenue account referred to in section 13 of the FNFSMA;

“permanent interest holder” means a member of Kitselas First Nation who has a permanent interest in land in the reserve further to section 25.1 the *Kitselas Reserve Lands Management Act* who has, in accordance with the procedures in the *Kitselas Reserve Land Management Act*, lawfully granted a lease or other instrument providing rights of use and occupation of the interest in land to a non-member;

“manufactured home” has the meaning given to that term in the Assessment Act;

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

“Notice of Sale of a Right to Assignment of Taxable Property” means a notice containing the information set out in Schedule VIII;

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

“Notice of Seizure and Assignment of Taxable Property” means a notice containing the information set out in Schedule VII;

“Notice of Seizure and Sale” means a notice containing the information set out in Schedule V;

“order” means a written decision of Council authorized by resolution;

“person” includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

“property class” has the meaning given to that term in the Assessment Act;

“Province” means the province of British Columbia;

“registry” means any land registry in which interests in land are registered;

“reserve” means any land set apart for the use and benefit of Kitselas within the meaning of the *Indian Act*, R.S.C. 1985, c. I-5;

“resolution” means a motion passed and approved by a majority of Chief and Council present at a duly convened meeting;

“tax administrator” means a person appointed by Chief and Council under

subsection 3(1) to administer this Act;

“Tax Arrears Certificate” means a certificate containing the information set out in Schedule IV;

“Tax Certificate” means a certificate containing the information set out in Schedule III;

“Tax Notice” means a notice containing the information set out in Schedule I;

“tax roll” means a list prepared pursuant to this Act of persons liable to pay tax on taxable property;

“taxable property” means an interest in land that is subject to taxation under this Act;

“taxation year” means the calendar year to which an assessment roll applies for the purposes of taxation;

“taxes” include

(a) all taxes imposed, levied, assessed or assessable under this Act, and all penalties, interest and costs added to taxes under this Act, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of Kitselas, and all penalties, interest and costs added to taxes under such a law; and

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

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

PART III ADMINISTRATION

Tax Administrator

3.(1) Chief and Council must, by order, appoint a tax administrator to administer this Act on the terms and conditions set out in the order.

(2) The tax administrator must fulfill the responsibilities given to the tax administrator under this Act and the Assessment Act.

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

(4) The tax administrator’s responsibilities include

- (a) the collection of taxes and the enforcement of payment under this Act;
and
- (b) subject to the relevant provisions of the FAL, the day to day management of Kitselas' local revenue account.

Authorization of FMB

4. Notwithstanding any other provision of this Act, if the FMB gives notice to Chief and Council pursuant to the FNFSMA that third-party management of the revenues raised under this Act is required, Chief and Council authorizes the FMB to act as agent of Kitselas to fulfill any of the powers and obligations of the Chief and Council under this Act and the FNFSMA.

**PART IV
LIABILITY FOR TAXATION**

Application of Act

5. This Act applies to all interests in land.

Tax Liability

6.(1) Except as provided in Part V, all interests in land are subject to taxation under this Act.

(2) Taxes levied under this Act are a debt owed to Kitselas, recoverable by Kitselas in any manner provided for in this Act or in a court of competent jurisdiction.

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

(4) Taxes are due and payable under this Act notwithstanding any proceeding initiated or remedy sought by a taxpayer respecting his or her liability to taxation under this Act.

Tax Refunds

7.(1) Where a person is taxed in excess of the proper amount in a taxation year, the tax administrator must refund to that person any excess taxes paid by that person.

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

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

- (a) interest accrues from the date that the taxes were originally paid to Kitselas;
- (b) the interest rate during each successive three (3) month period beginning on April 1, July 1, October 1 and January 1 in every year, is two percent (2%) below the lending rate of the principal banker to Kitselas on the 15th day of the month immediately preceding that three (3) month period;
- (c) interest will not be compounded; and
- (d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

PART V
EXEMPTIONS FROM TAXATION

Exemptions

8.(1) The following interests in land are exempt from taxation under this Act to the extent indicated:

- (a) subject to subsection (2), any interest in land held by a Kitselas member;
- (b) subject to subsection (2), any interest in land held by Kitselas or a Kitselas Corporation; and
- (c) the land of a cemetery.

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

9.(1) A revitalization program is hereby established to encourage the economic, environmental, social or cultural revitalization of reserve lands.

(2) Under the revitalization program an interest in land in the reserve may be granted a full or partial exemption from taxation for up to ten years where:

- (a) a proponent taxpayer and the Council enter into a revitalization agreement regarding the interest in land, and
- (b) the revitalization agreement obligates the proponent taxpayer to invest in the rehabilitation or development of the interest in land to the following minimum amounts:

- (i) economic development: \$500,000

(ii) environmental revitalization: \$250,000

(iii) social or cultural revitalization: \$50,000.

(3) An agreement under subsection (2), in addition to any other terms the parties agree to such as employment or training opportunities for members, must

- (a) describe the interest in land which is the subject of the agreement by reference to an assessment roll folio number, or by reference to lot number and survey plan, or other legal description so that the assessor can identify the corresponding entry on the assessment roll;
- (b) provide the details of the nature and time-table of the investment to be made by the proponent in the reserve lands which are the subject of the agreement;
- (c) detail the taxation year that the agreement will go into effect, the duration of the agreement, being ten years or less, and the percentage of exemption from taxation provided in regard to the interest in land which is the subject of the agreement;
- (d) include a provision that the exemption from taxation will end if the proponent does not actually carry out the investment described in the agreement, or otherwise breaches the agreement; and
- (e) provide that the tax administrator shall be responsible for the implementation of the revitalization agreement on behalf of the First Nation, and provide the name of the individual responsible for the implementation of the agreement on behalf of the proponent taxpayer.

(4) The Council may execute more than one agreement with a proponent taxpayer for the same interest in land in subsequent years, provided that a new investment meeting the criteria in subparagraphs (2)(b)(i) – (iii) is made.

(5) A corporation a majority of whose shares are owned by a member or members of the First Nation which is a holder of an interest in land used and assessed for Class 6 “business and other” under the Assessment Act, and which is a proponent for an exemption under this section for the economic development category, will be deemed to have made the qualified level of investment under the heading provided in subparagraph (2)(b)(i).

(6) The Council may, from time to time, by order prescribe any procedures, application forms, or other materials required for the proper promotion and administration of the revitalization program.

(7) The tax administrator will provide a copy of any revitalization agreement to the assessor within 10 days of its final approval and execution by the parties.

(8) A revitalization agreement must be completed and provided to the assessor by October 31 of the year before it is to go into effect.

PART VI
GRANTS AND TAX ABATEMENT

Annual Grants

10(1) Chief and Council may provide for a grant to holders who would be entitled to a grant under the provisions of the *Home Owner Grant Act* if the holder's property was subject to taxation by a local government.

(2) A grant under subsection (1) must be in an amount equal to or less than the amount to which a person would be entitled under the *Home Owner Grant Act* if the holder's property was subject to taxation by a local government.

(3) Chief and Council will in each taxation year determine all grants that will be given under this Part and will authorize those grants in an expenditure law.

PART VII
LEVY OF TAX

Tax Levy

11.(1) On or before May 28 in each taxation year, the Chief and Council must adopt a law setting the rate of tax to be applied to each property class.

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

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

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

(5) Notwithstanding subsection (3), the Chief and Council may establish, in its annual law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land.

Tax Payments

12.(1) Taxes are due and payable on or before July 2 of the taxation year in which they are levied.

(2) Taxes must be paid at the Kitselas Administration Building during normal business hours.

(3) Payment of taxes made by cheque or money order must be made payable to Kitselas.

PART VIII
TAX ROLL AND TAX NOTICE

Tax Roll

13.(1) On or before May 31 in each taxation year, the tax administrator must create a tax roll for that taxation year.

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

- (a) a description of the property as it appears on the assessment roll;
- (b) the name and address of the holder entered on the assessment roll with respect to the property;
- (c) the name and address of every person entered on the assessment roll with respect to the property;
- (d) the assessed value by classification of the land and the improvements as it appears in the assessment roll, exclusive of exemptions, if any;
- (e) the amount of taxes levied on the property in the current taxation year under this Act; and
- (f) the amount of any unpaid taxes from previous taxation years.

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

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

Annual Tax Notices

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

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

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

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

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

(4) If a number of properties are assessed in the name of the same holder,

any number of those properties may be included in one Tax Notice.

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

Amendments to Tax Roll and Tax Notices

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

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

(3) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 7.

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

Subdivision

16.(1) If an interest in land is subdivided by a legal instrument before June 1 in the taxation year, the tax administrator may

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

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

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

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

PART IX

PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

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

Tax Certificate

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

(2) The fee for a Tax Certificate is thirty-five dollars (\$35.00) for each tax roll folio searched.

PART X

PENALTIES AND INTEREST

Penalty

19. If all or part of the taxes remain unpaid after July 2 of the year in which they are levied, a penalty of six percent (6 %) of the portion that remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

Interest

20. If all or any portion of taxes remains unpaid after July 2 of the year levied, the unpaid portion is charged interest at the rate of twelve percent (12%) per year.

Application of Payments

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

PART XI

REVENUES AND EXPENDITURES

Revenues and Expenditures

22.(1) All revenues raised under this Act must be placed into a local revenue account, separate from other moneys of Kitselas.

(2) Revenues raised include

(a) taxes, including, for clarity, interest, penalties and costs, as set out in this Act; and

(b) payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this Act must be made under the authority of an expenditure law.

Reserve Funds

23.(1) Reserve funds established by Council must

(a) be established in an expenditure law; and

(b) comply with this section.

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

(3) Council may, by expenditure law,

(a) transfer moneys in a capital purpose reserve fund to another reserve fund or account, provided that all projects for which the reserve fund was established have been completed;

(b) transfer moneys in a non-capital purpose reserve fund to another reserve fund or account; and

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

(4) As an exception to paragraph (3)(c), where the FMB has

(i) assumed third-party management of the First Nation's local revenue account, and

(ii) determined that moneys must be borrowed from a reserve fund to meet the financial obligations of the First Nation,

the FMB may, acting in the place of Council, borrow moneys from a reserve fund by expenditure law.

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

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

(a) securities of Canada or of a province;

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

PART XII

COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

24.(1) The liability referred to in subsection 6(2) is a debt recoverable by Kitselas in a court of competent jurisdiction and may be recovered by any other method authorized in this Act and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

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

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

(4) Before commencing each enforcement proceeding under Parts XIII, XIV, and XV, the tax administrator must request and receive authorization from Chief and Council by order.

(5) For greater certainty, the order further to subsection (4) may authorize according to the provisions of this Act the seizure and sale of the personal property of a debtor, or the seizure and assignment taxable property of the debtor, or both.

Tax Arrears Certificate

25.(1) Before taking any enforcement measures or commencing any enforcement proceedings under Parts XIII, XIV, and XV, and subject to subsection (2), the tax administrator must issue a Tax Arrears Certificate and

deliver it to every person named on the tax roll in respect of that property.

(2) A Tax Arrears Certificate must not be issued for at least six (6) months after the day on which the taxes became due.

Creation of Lien on Interests in Land

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

(2) The tax administrator must maintain a list of all liens created under this Act.

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

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

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator must register a discharge of the lien without delay.

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

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

Delivery of Documents in Enforcement Proceedings

27.(1) This section applies to this Part and Parts XIII, XIV, and XV.

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

(3) Personal delivery of a document is made

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

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

(c) in the case of a corporation, by leaving the document with the individual apparently in charge, at the time of delivery, of the head office or

one of its branch offices, or with an officer or director of the corporation or the corporation's legal counsel.

- (4) A document is considered to have been delivered
 - (a) if delivered personally, on the day that personal delivery is made; and
 - (b) if sent by registered mail, on the fifth day after it is mailed.
- (5) Copies of notices must be delivered
 - (a) where the notice is in respect of taxable property, to all persons named on the tax roll in respect of that taxable property; and
 - (b) where the notice is in respect of personal property, to all holders of security interests in the personal property registered under the laws of the Province.

PART XIII

SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and Sale of Personal Property

28. (1) Subject to subsections 24(4) and 29(1), where the value of the interest in land is less than the amount of the taxes owed and the taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) The tax administrator may apply to a court of competent jurisdiction to restrain the sale or removal of personal property of a tax debtor where the tax administrator determines such action is necessary or advisable.

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

(4) The costs payable by the debtor under this section are set out in Schedule II.

Notice of Seizure and Sale

29.(1) Before proceeding under subsection 28(1), the tax administrator must deliver to the debtor a Notice of Seizure and Sale describing the specific personal property subject to being seized.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any personal property described in the

Notice of Seizure and Sale that is in the possession of the debtor and is located on the reserve.

(3) The person who seizes personal property further to subsection (2) must deliver to the debtor a receipt for the personal property seized.

(4) The person who seizes personal property further to subsection (2) must deliver up the seized personal property to the tax administrator immediately.

(5) The tax administrator shall ensure the full care and custody of any seized personal property until it is either redeemed by the debtor by payment of all outstanding taxes and the full costs of seizure and storage or sold further to sections 30 and 31.

Notice of Sale of Seized Personal Property

30.(1) Prior to any sale of any seized personal property, the tax administrator must publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper with the largest circulation.

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

Conduct of Sale

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

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

(3) The tax administrator, or designate established further to subsection 3(3), must conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice must be published in the manner set out in subsection 30(1).

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

Registered Security Interests

32. The application of this Part to the seizure and sale of personal property subject to a registered security interest is subject to any laws of the Province regarding the seizure and sale of such property.

Proceeds of Sale

33.(1) The proceeds from the sale of seized personal property must be paid

to any holders of registered security interests in the property and to Kitselas in order of their priority under the laws applicable in the Province, and any remaining proceeds must be paid to the debtor.

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

PART XIV

SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Seizure and Assignment of Taxable Property

34.(1) Subject to subsection 24(4), where taxes remain unpaid more than nine (9) months after a Tax Arrears Certificate is issued, the tax administrator may levy of the amount of unpaid taxes by way of the seizure and assignment of the taxable property.

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

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

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

Upset Price

35.(1) The tax administrator must set an upset price for the sale of the right to an assignment of the taxable property that is not less than the total amount of the taxes payable on the taxable property, calculated to the end of the redemption period set out in subsection 39(1), plus five percent (5%) of that total.

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

Notice of Sale of a Right to Assignment of Taxable Property

36.(1) A Notice of Sale of a Right to Assignment of Taxable Property must be

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

auction; and

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

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

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

Notice to Lands Manager and Minister

37. The tax administrator must, without delay, notify the Minister of Indian Affairs and Northern Development and the Kitselas Lands Director of the sale of a right to an assignment of taxable property made under this Act.

Subsisting Rights

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

- (a) the taxable property is subject to redemption as provided in subsection 39(1);
- (b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to
 - (i) impeachment for waste, and
 - (ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;
- (c) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and
- (d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

Redemption Period

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

- (2) On redemption of the taxable property under subsection (1),
 - (a) if the right to an assignment was sold to a bidder, Kitselas must, without delay, repay to that bidder the amount of the bid; and
 - (b) the tax administrator must notify the Minister of Indian and Northern Affairs in writing of the redemption.
- (3) No assignment of taxable property must be made until the end of the redemption period provided for in subsection (1).
- (4) Subject to a redemption under subsection (2), at the end of the redemption period, Kitselas must assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 36(3).

Assignment of Taxable Property

40.(1) Taxable property must not be assigned to any person or entity who would not have been entitled under the *Kitselas Reserve Lands Management Act* to obtain the interest or right constituting the taxable property.

(2) The tax administrator must register an assignment of any taxable property assigned in accordance with this Act in every registry in which the taxable property is registered at the time of the assignment.

(3) An assignment under subsection 39(4) operates

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

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered under subsection (2), except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

(4) Upon assignment under subsection 39(4), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

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

(a) first, to Kitselas, and

(b) second, to any other holders of registered interests in the property in

order of their priority at law,
and any remaining proceeds must be paid to the debtor.

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

Resale by Kitselas

42.(1) If the right to assignment of taxable property is purchased by Kitselas under subsection 35(3), the tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.

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

PART XV

DISCONTINUANCE OF SERVICES

Discontinuance of Services

43.(1) Subject to this section, Kitselas may discontinue any service it provides to the taxable property of a debtor if

- (a) revenues from this Act or any property taxation act enacted by Kitselas are used to provide that service to taxpayers; and
- (b) taxes remain unpaid by a debtor more than thirty (30) days after a Tax Arrears Certificate was delivered to the debtor.

(2) At least thirty (30) days before discontinuing any service, the tax administrator must deliver to the debtor and to any permanent interest holder with an interest in the taxable property a Notice of Discontinuance of Services.

(3) Kitselas must not discontinue

- (a) fire protection or police services to the taxable property of a debtor; or
- (b) water or garbage collection services to taxable property that is a residential dwelling; or
- (c) electrical or natural gas services to a taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

PART XVI
GENERAL PROVISIONS

Disclosure of Information

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

- (a) in the course of administering this Act or performing functions under it;
- (b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or
- (c) in accordance with subsection (2).

(2) The tax administrator may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

45. Notwithstanding section 44, Chief and Council may disclose information and records to a third party for research purposes, including statistical research, provided

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

Validity

46. Nothing under this Act must be rendered void or invalid, nor must the liability of any person to pay tax or any other amount under this Act 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 a tax roll, Tax Notice, or any notice given under this Act; or
- (c) a failure of Kitselas, tax administrator or the assessor to do something within the required time.

Limitation on Proceedings

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

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

Notices

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

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

(2) Except where otherwise provided in this Act,

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

Interpretation

49.(1) The provisions of this Act are severable, and where any provision of this Act is for any reason held to be invalid by a decision of a court of competent

jurisdiction, the invalid portion must be severed from the remainder of this Act and the decision that it is invalid must not affect the validity of the remaining portions of this Act.

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

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

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

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

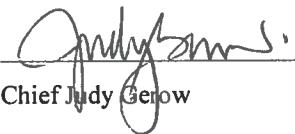
(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Force and Effect

50. This Act will be made on the date that the law-making procedures set out in the *Kitselas Reserve Lands Management Act* have been completed and will come into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 24th day of April, 2012 at Kitselas in the province of British Columbia and is executed and signed to certify the completion of the law-making procedures set out in the *Kitselas Reserve Lands Management Act*.

A quorum of Council consists of four (4) members of Council.



Chief Judy Gerow



Councillor Cora Kennedy



Councillor Gerald Seymour



Councillor Joe Bevan



Councillor Wilfred Bennett Sr.



Councillor Wilfred Bennett Jr.

SCHEDULE I
(Subsection 14(1))
TAX NOTICE

TO: _____
ADDRESS: _____
DESCRIPTION OF INTEREST IN LAND: _____

PURSUANT to the provisions of the *Kitselas Property Taxation Act, 2012*, taxes in the amount of _____ dollars (\$____) are hereby levied with respect to the above-noted interest in land.

All taxes are due and payable on or before _____. Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made at the Kitselas Administration Office, located at 2225 Gitau Road, Terrace BC, V8G 0A9 during normal business hours.

Taxes that are not paid by July 2 shall incur penalties and interest in accordance with the *Kitselas Property Taxation Act, 2012*.

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

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

Tax Administrator for Kitselas

Dated: _____, 20____.

SCHEDULE II

(Subsection 28(3))

**COSTS PAYABLE BY DEBTOR ARISING FROM
SEIZURE AND SALE OF PERSONAL PROPERTY**

For costs arising from the seizure and sale of personal property:

1. For preparation of a notice \$ 50.00
2. For service of notice on each person or place \$ 250.00
3. For advertising in newspaper \$ 500.00
4. For time spent in conducting a seizure and sale of personal property \$50 per/hour
5. Other actual costs of seizure and storage will be charged to the debtor based on disbursements incurred by Kiteslas as evidenced by receipts, invoices, and other business records.

SCHEDULE III
(Subsection 18(1))
TAX CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Kitselas Property Taxation Act, 2012*, I hereby certify as follows:

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

OR

That unpaid taxes, including interest, penalties and costs in the amount of _____ dollars (\$_____) are due and owing on the above-referenced interest in land as of the date of this certificate.

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

Tax Administrator for Kitselas

Dated: _____, 20__ .

SCHEDULE IV

(Subsection 25(1))

TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Kitselas Property Taxation Act, 2012*, I hereby certify as follows:

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

Taxes: \$ _____

Penalties: \$ _____

Interest: \$ _____

Total unpaid tax debt: \$ _____

The total unpaid tax debt is due and payable immediately.

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

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

The unpaid tax debt accrues interest each day that it remains unpaid, at the rate of twelve percent (12%) per year.

Payments must be made at the Kitselas Administration Office, located at 2225 Gitau Road, Terrace BC, V8G 0A9 during normal business hours.

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

Tax Administrator for Kitselas

Dated: _____, 20__.

SCHEDULE V
(Subsection 29(1))

NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

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

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to subsection 29(2) of the *Kitselas Property Taxation Act, 2012*, seizing the personal property described as follows:

[detail here a description of the personal property to be seized]

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

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

(a) publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the Terrace Standard Newspaper; and

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

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

Tax Administrator for Kitselas

Dated: _____, 20__.

SCHEDULE VI

(Subsection 30(1))

NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to Kitselas will take place on _____, 20____ at _____ o'clock at _____ [location].

The following personal property, seized pursuant to section 29(1) of the *Kitselas Property Taxation Act, 2012*, will be sold at the public auction:

[detail here a description of the goods to be sold]

The proceeds of sale of the seized property shall be paid to any holders of registered security interests in the property and to Kitselas in order of their priority under the laws applicable in the Province of British Columbia and any remaining proceeds shall be paid to the debtor.

Tax Administrator for Kitselas

Dated: _____, 20____.

SCHEDULE VII

(Subsection 34(2))

**NOTICE OF SEIZURE AND ASSIGNMENT OF
TAXABLE PROPERTY**

TO: _____
(the "debtor")

ADDRESS: _____

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

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

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to Part XV of the *Kitselas Property Taxation Act, 2012*, seizing and selling a right to an assignment of the taxable property by public tender [auction] as follows:

1. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Chief and Council, a copy of which may be obtained from the tax administrator.
2. The tax administrator will
 - (a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the Terrace Standard newspaper at least once in each of the four (4) weeks preceding the date of the sale; and
 - (b) post the Notice of Sale of a Right to Assignment of Taxable Property in a prominent place on the reserve not less than ten (10) days preceding the date of the sale.
3. The Notice of Sale of a Right to Assignment of Taxable Property will set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.

4. The upset price will be not less than the total amount of the taxes, interest and penalties payable, calculated to the end of the redemption period, plus five percent (5%) of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.
5. The tax administrator will conduct the public tender [auction] at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn in which case a further notice will be published.
6. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, Kitselas will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.
7. The debtor may redeem the right to an assignment of the taxable property after the sale by paying to Kitselas the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (hereinafter referred to as the "redemption period"). Where the right to an assignment is redeemed, Kitselas will, without delay, repay to the bidder the amount of the bid.
8. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, Kitselas will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.
9. Chief and Council of Kitselas will, without delay, notify the Minister of Aboriginal Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to an assignment of the taxable property.
10. The tax administrator will register the assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.
11. An assignment of the taxable property operates
 - (a) as a transfer to the bidder or Kitselas, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and
 - (b) to extinguish all the right, title and interest of every previous holder of

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

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

13. The proceeds of sale of the taxable property will be paid first to Kitselas, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Kitselas Property Taxation Act, 2012*.

Tax Administrator for Kitselas

Dated: _____, 20____.

SCHEDULE VIII

(Subsection 36(1))

**NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF
TAXABLE PROPERTY**

TO: _____
(the "debtor")

ADDRESS: _____

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

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on _____, 20__.

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

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender [auction] for unpaid taxes, penalties and interest owed to Kitselas.

The public tender [auction] will take place on:
_____, 20__ at _____ o'clock at
_____ [location].

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

AND TAKE NOTICE that:

1. The upset price for the taxable property is: _____ dollars (\$_____). The upset price is the lowest price for which the taxable property will be sold.
2. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Chief and Council as set out in this notice.
3. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, Kitselas will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.
4. The debtor may redeem the right to an assignment of the taxable property

by paying to Kitselas the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (referred to as the “redemption period”). Where the right to an assignment is redeemed, Kitselas will, without delay, repay to the bidder the amount of the bid.

5. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, Kitselas will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, of obtaining the interest or right constituting the taxable property.

6. Chief and Council of Kitselas will, without delay, notify the Minister of Aboriginal Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to assignment of the taxable property.

7. The tax administrator will register an assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

8. An assignment of the taxable property operates

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

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

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

10. The proceeds of sale of the taxable property will be paid first to Kitselas, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Kitselas Property Taxation Act, 2012*.

Tax Administrator for Kitselas

Dated: _____, 20__.

SCHEDULE IX
(Subsection 43(2))

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

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

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the *Kitselas Property Taxation Act, 2012*.

AND TAKE NOTICE that if the taxes are not paid in full on or before _____, being thirty (30) days from the date of issuance of this notice, the following services will be discontinued:

[list here services to be discontinued]

Tax Administrator for Kitselas

Dated: _____, 20__.

