



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Opaskwayak Cree Nation in the Province of Manitoba,

***Opaskwayak Cree Nation
Property Taxation Law, 2019***

Dated at Kamloops, British Columbia this 5th day of April, 2019.

On behalf of the First Nations Tax Commission

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



**OPASKWAYAK CREE NATION
PROPERTY TAXATION LAW 2019**

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NOTICE OF DISCONTINUANCE OF SERVICES

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WHEREAS:

- A. Pursuant to section 5 of the *First Nations Fiscal Management Act, S.C. 2005, C. 9* the council of a First Nation may make laws respecting taxation for local purposes of reserve lands and interests in reserve lands;
- B. The Onekanew mena Onuschekeewuk (Chief and Council) of the Opaskwayak Cree Nation deems it to be in the best interests of the Opaskwayak Cree Nation to enact a *Property Assessment Law* and a *Property Taxation Law* for such purposes; and
- C. The Onekanew mena Onuschekeewuk (Chief and Council) of the Opaskwayak Cree Nation has given notice of this *Property Taxation Law* and has considered any representations received by the Onekanew mena Onuschekeewuk (Chief and Council), in accordance with the requirements of the *First Nations Fiscal Management Act, S.C. 2005, C. 9*;

NOW THEREFORE the Onekanew mena Onuschekeewuk (Chief and Council) of the Opaskwayak Cree Nation duly enacts as follows:

PART I – CITATION

Citation

- 1.(1) This Law may be cited as the *Opaskwayak Cree Nation Property Taxation Law, 2019*.

PART II – DEFINITIONS AND REFERENCES

Definitions and References

- 2.(1) In this *Property Taxation Law*:

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

“**Annual Tax Rates Law**” means a law enacted under subparagraph 5(1)(a)(ii) of the Act by the Onekanew mena Onuschekeewuk (Chief and Council) each year, setting the Mill Rate of tax to be applied to all Interests in Land and Property and any minimum tax payable in respect of a Taxable Property;

“**Assessed Value**” has the meaning given to that term in the *Property Assessment Law*;

“**Assessment Review Board**” means the assessment review board established under the *Property Assessment Law*;

“**Assessment Roll**” has the meaning given to that term in the *Property Assessment Law*;

“**Assessor**” means a Person appointed to that position under the *Property Assessment Law*;

“**Child**” includes a child for whom a person stands in the place of a parent;

“**Debtor**” means a Person liable for unpaid Taxes imposed under this *Property Taxation Law*;

“**Expenditure Law**” means an expenditure law enacted under paragraph 5(1)(b) of the Act;

“**Holder**” in relation to an Interest in Land, means a Person,

- (a) in possession of the Interest in Land,
- (b) entitled through a lease, licence or other legal means to the Interest in Land,

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- (c) in actual occupation of the Interest in Land, or
- (d) who is a trustee of the Interest in Land;

“Improvement” means any building, fixture or structure that is erected or placed in, on, over or under the Land, whether or not the building, fixture or structure is affixed to the Land and is capable of being transferred without special mention by a transfer of the Land, and includes

- (a) a part of a building, fixture or structure,
- (b) plant, machinery, equipment and containers that are used in the retail marketing of oil and oil products,
- (c) pipeline,
- (d) railway roadway and railway track,
- (e) Mobile Homes, and
- (f) gas distribution systems, spurs and railway sidings, and oil, natural gas or salt production equipment;

“Interest” or “Property” in relation to Reserve lands, means any estate, right or interest of any nature, in or to the lands, including any right to occupy, possess or use the lands, but does not include title to the lands that is held by her Majesty;

“Land” means the Reserve lands of the Opaskwayak Cree Nation;

“Local Revenue Account” means the local revenue account referred to in section 13 of the Act;

“Locatee” means a Person who is in lawful possession of Land in the Reserve under subsections 20(1) and (2) of the *Indian Act*;

“Mill Rate” means the tax rate representing the amount per One Thousand (\$1,000.00) dollars of the assessed Portioned Value of property, which is used to calculate the amount of Property Tax. The rate is expressed in ‘mills’, where one mill is one-tenth of a cent (\$0.001);

“Mobile Home” has the meaning given to that term in the *Property Assessment Law*;

“Notice of Discontinuance of Services” means a notice containing the information set out in Schedule X of this *Property Taxation Law*;

“Notice of Sale of a Right to Assignment of Taxable Property” means a notice containing the information set out in Schedule IX of this *Property Taxation Law*;

“Notice of Sale of Seized Personal Property” means a notice containing the information set out in Schedule VII of this *Property Taxation Law*;

“Notice of Seizure and Assignment of Taxable Property” means a notice containing the information set out in Schedule VIII of this *Property Taxation Law*;

“Notice of Seizure and Sale of Personal Property” means a notice containing the information set out in Schedule VI of this *Property Taxation Law*;

“OCN” means the Opaskwayak Cree Nation, being a band named in the schedule to the Act;

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

“Onekanew mena Onushekewuk (Chief and Council),” has the same meaning as “council” in the Act;

“Party”, in respect of an appeal of an Assessment under this Law, means the participants to an Assessment appeal under section 32 of the *Property Assessment Law*;

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

“**Portioned Value**” has the meaning given to that term in the *Property Assessment Law*;

“**Property Assessment Law**” means the *Opaskwayak Cree Nation Property Assessment Law, 2019*;

“**Property Class**” has the meaning given to that term in the *Property Assessment Law*;

“**Property Taxation Law**” means the *Opaskwayak Cree Nation Property Taxation Law, 2019*;

“**Province**” means the Province of Manitoba;

“**Redemption Period**” means the period of time after a seizure under Part XIII wherein a Debtor may redeem seized Taxable Property;

“**Registry**” means any land registry in which Interests in Land are registered;

“**Related Individual**” means, in respect of a member of the OCN,

- (a) that member’s Spouse, Child, grandchild, great-grandchild, parent, grandparent, great-grandparent, or guardian,
- (b) the Spouse of that member’s parent, grandparent, great-grandparent, Child, grandchild or great-grandchild, or
- (c) the Child, grandchild, great-grandchild, parent, grandparent or great-grandparent of that member’s Spouse;

“**Reserve**” means a reserve of the OCN within the meaning of the *Indian Act*;

“**Resolution**” means a motion passed and approved by a majority of Onekanew mena Onuschekewuk (Chief and Council) present at a duly convened meeting;

“**Spouse**” includes a common law partner;

“**Tax Administrator**” means the Person appointed under subsection 3(1) of the *Property Assessment Law*, and subsection 3(1) of the *Property Taxation Law*, by the Onekanew mena Onuschekewuk (Chief and Council) of the OCN to administer and implement the *Property Assessment Law* and *Property Taxation Law*;

“**Tax Arrears**” means the sum of unpaid taxes, penalties, interest, costs and charges;

“**Tax Arrears Certificate**” means a certificate containing the information set out in Schedule V of this *Property Taxation Law*;

“**Tax Certificate**” means a certificate containing the information set out in Schedule IV of this *Property Taxation Law*;

“**Tax Notice**” means a notice containing the information set out in Schedule II of this *Property Taxation Law* and includes an amended or supplementary tax notice;

“**Tax Roll**” means a list prepared pursuant to this *Property Taxation Law* of Persons liable to pay tax on Taxable Property;

“**Taxable Property**” means an Interest in Land that is subject to taxation under this *Property Taxation Law*;

“**Taxation Year**” means the calendar year to which an Assessment Roll applies for the purposes of taxation;

“**Taxes**” include

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- (a) all taxes imposed, levied, assessed or assessable under this *Property Taxation Law*, and all penalties, interest and costs added to taxes under this *Property Taxation Law*, and
- (b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the OCN, 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) For greater certainty, an Interest, in relation to Land, includes Improvements.
- (3) In this *Property Taxation Law*, 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 *Property Taxation Law*, except where otherwise stated.

PART III – ADMINISTRATION

Tax Administrator

- 3.(1) Onekanew mena Onushekewuk (Chief and Council) must, by Resolution, appoint a Tax Administrator to administer this *Property Taxation Law* on the terms and conditions set out in the Resolution.
- (2) The Tax Administrator must fulfill the responsibilities given to the Tax Administrator under this *Property Taxation Law* and the *Property Assessment Law*.
- (3) The Tax Administrator may, with the consent of the Chief Financial Officer, assign the performance of any duties of the Tax Administrator to any officer, employee, contractor or agent of the OCN.
- (4) The Tax Administrator’s responsibilities include:
 - (a) the collection of Taxes and the enforcement of payment under this *Property Taxation Law*; and
 - (b) the day to day management of the OCN’s Local Revenue Account.

PART IV – LIABILITY FOR TAXATION

Application of *Property Taxation Law*

- 4.(1) This *Property Taxation Law* applies to all Interests in Land.

Tax liability

- 5.(1) Except as provided in Part V, all Interests in Land are subject to taxation under this *Property Taxation Law*.
- (2) Taxes levied under this *Property Taxation Law* are a debt owed to the OCN, recoverable by the OCN in any manner provided for in this *Property Taxation Law* or in a court of competent jurisdiction.
- (3) Where an Interest in Land is exempt from taxation under paragraph 7(1)(a), (b) or (c) of this *Property Taxation Law*, that exemption does not affect the liability to taxation of other Holders of Interests in Land in the same Property.

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- (4) Taxes are due and payable under this *Property Taxation Law* notwithstanding any proceeding initiated or remedy sought by a Taxpayer respecting his or her liability to taxation under this *Property Taxation Law*.
- (5) Any Person who shares the same interest in Taxable Property is jointly and severally liable to the OCN for all Taxes imposed on that Taxable Property under this *Property Taxation Law* during the Taxation Year and for all unpaid Taxes imposed in a previous Taxation Year, including, for clarity, interest, penalties and costs as provided in this *Property Taxation Law*.

Tax Refunds

- 6.(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, Onekanew mena Onushekewuk (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 the OCN 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 *Property Taxation Law*, the Tax Administrator must pay the Person, interest as follows:
 - (a) interest accrues from the date that the Taxes were originally paid to the OCN;
 - (b) the interest rate during each successive three (3) month period beginning on January 1, April 1, July 1 and October 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to the First Nation on the 15th day of the month immediately preceding that three (3) month period;
 - (c) interest will not be compounded; 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

- 7.(1) The following Interests in Land are exempt from taxation under this *Property Taxation Law*:
 - (a) subject to subsection (2) and (3), any Interest in Land or Property held or occupied by the OCN directly;
 - (b) subject to subsection (2) and (3), any Interest in Land or Property held or occupied by an OCN Corporation which is not seeking a profit, or which is operating on a non-profit basis, as determined by the Tax Administrator, regardless of whether share or non-share, except:
 - (i) where the non-profit, or non-profit seeking OCN Corporation utilizes, apportions, sub-leases or assigns a portion of the Interest in Land or Property held, to or for the purpose of commercial or profit making, or to a non-exempt entity, as determined by the Tax Administrator, that portion will be taxable;
 - (ii) where the OCN Corporation is carried on as a commercial or profit making enterprise, as determined by the Tax Administrator;
 - (iii) For greater certainty the exemptions under 7(1)(b) or 7(1)(c) do not apply to Interests in Land or Property held by a corporation owned directly or indirectly,

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in whole or in part, by individual OCN members, and which is not an OCN Corporation, as defined herein;

- (c) subject to subsection (2) and (3), any Interest in Land or Property occupied by a member of the OCN directly shall be exempt, on the following terms:
 - (i) for greater certainty, where a member of the OCN uses or occupies the Interest in Land or Property personally and in their own name for commercial, business or profit seeking purposes, the exemption will still apply;
 - (ii) the exemption will not apply where the Interest in Land or Property is held, wholly or partly by a corporation which is not an OCN Corporation, regardless of the ownership of the corporation, as in 7(1)(b)(iii).
 - (d) an Interest in Land occupied as a residence by one (1) or more members of the OCN and Related Individuals of those members and by no other persons;
 - (e) Property used for a public school or a private school;
 - (f) Property owned by a religious denomination and occupied and used by the denomination primarily:
 - (i) as a church, synagogue or place of religious worship,
 - (ii) as a religious retreat house, or
 - (iii) for religious instructional or educational purposes;
 - (g) Property used for a hospital, clinic, nursing station or health centre;
 - (h) Property owned or used by, or held for use by, a university or college;
 - (i) Property used primarily as a non-profit daycare centre;
 - (j) Property used by a non-profit organization, charitable organization or municipality as an Elder or disabled Persons care home, housing unit or hostel; and
 - (k) Property owned or used by a municipality, religious denomination or non-profit corporation as a cemetery.
- (2) The exemptions in paragraphs (1)(a), (b) and (c) do not apply to Interests in Land that are held by a member of the OCN, the OCN, or an OCN Corporation, as the case may be, where that Interest in Land is not occupied by the member of the OCN, the OCN, or a OCN Corporation, but is actually occupied by someone other than a member of the OCN, the OCN, or an OCN Corporation.
- (3) Where an Interest in Land is occupied by the OCN, an OCN Corporation or a member of the OCN and is also occupied by a Person who is not the OCN, an OCN Corporation or a member of the OCN,
- (a) the exemptions in paragraphs (1)(a), (b) or (c) do not apply to that Person;
 - (b) taxes under this *Property Taxation Law* must be levied in respect of that Person's proportionate occupation of the Interest in Land; and
 - (c) the taxes are a liability only on that Person.
- (4) Where a portion of a building is used for a purpose for which an exemption from taxation is available under subsection (1), the exemption applies to a portion of the taxation:

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- (a) that applies to the building, in the same proportion as the used portion of the building bears to the building as a whole; and
- (b) that applies to the Land on which the building is located, in a proportion that reflects the portion of the Land that is required for the exempted use of the portion of the building.

PART VI – LEVY OF TAX

Tax Levy

- 8.(1) On or before February 28 in each Taxation Year, the Tax Administrator must prepare and recommend to the Treasury Board an *Annual Tax Rates Law*.
- (2) Portioned Values must be used to determine the amount of tax applicable in respect of an Interest in Land within a Property Class for which a percentage of value is prescribed under the *Property Assessment Law*.
- (3) Taxes must be levied by applying Mill Rate in each *Annual Tax Rates Law*, against the Portioned Value of the Interest in Land.
- (4) The Treasury Board, may approve and recommend to the Onekanew mena Onushekewuk (Chief and Council) to enact an *Annual Tax Rates Law* setting the Mill Rate to be applied to all taxable Interests in Land and Property.
- (5) The Onekanew mena Onushekewuk (Chief and Council) must enact an *Annual Tax Rates Law* on or before March 31 in each Taxation Year.
- (6) Except as provided in section 13 and 14, Taxes levied under this *Property Taxation Law* are deemed to be imposed on January 1 of the Taxation Year in which the levy is first made.
- (7) Notwithstanding subsection (3),
 - (a) the Tax Administrator may recommend a minimum tax payable in respect of Taxable Property in each *Annual Tax Rates Law*;
 - (b) The Treasury Board, may approve and recommend to the Onekanew mena Onushekewuk (Chief and Council) to establish, in the *Annual Tax Rates Law*, a minimum tax payable in respect of a Taxable Property; and
 - (c) the Onekanew mena Onushekewuk (Chief and Council) may establish, in the *Annual Tax Rates Law*, a minimum tax payable in respect of Taxable Property.
- (8) A minimum tax in the *Annual Tax Rates Law* established under the authority of paragraph (7)(c) may be established in respect of one or more Property Classes.

Tax Payments

- 9.(1) Taxes are due and payable on or before July 31 of the Taxation Year in which they are levied.
- (2) Taxes must be paid at the office of the Tax Administrator, or such other designated office, during normal business hours, by cheque, money order or cash.
- (3) Payment of Taxes made by cheque or money order must be made payable to the name of Opaskwayak Cree Nation, and must include the Tax Roll number for the Interest in Land or Property.

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PART VII – TAX ROLL AND TAX NOTICE

Tax Roll

- 10.(1) No later than 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 and Portioned 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 *Property Taxation Law*; and
 - (f) the amount of any unpaid Taxes from previous Taxation Years.
- (3) The Tax Administrator may utilize an Assessment Roll, by adding the following information, to create a Tax Roll:
 - (a) the amount of Taxes levied on the Property in the current Taxation Year under this *Property Taxation Law*; and
 - (b) the amount of any arrears, including penalties, interests or costs, from previous Taxation Years.
- (4) The fact that information required to be shown on the Tax Roll is omitted or that information shown contains an error does not invalidate the Tax Roll or any other information shown on the Tax Roll.

Annual Tax Notices

- 11.(1) On or before June 30 in each Taxation Year, the Tax Administrator must mail a Tax Notice to:
 - (a) each Holder of Taxable Property under this *Property Taxation Law*, and
 - (b) each Person whose name appears on the Tax Roll in respect of the Property,to the address of the Person as shown on the Tax Roll.
- (2) The Tax Administrator must enter on the Tax Roll the date of mailing a Tax Notice.
- (3) The mailing of the Tax Notice by the Tax Administrator constitutes a statement of and demand for payment of the Taxes.
- (4) If a number of Properties are assessed in the name of the same Holder, any number of those Properties may be included in one Tax Notice.
- (5) Where the Holder of a charge on Taxable Property gives notice to the Tax Administrator of the charge under the *Property Assessment Law* and the Tax Administrator 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.

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Amendments to Tax Roll and Tax Notices

- 12.(1) Where the current year's Assessment Roll has been amended in accordance with the *Property Assessment Law*, the Tax Administrator must amend the Tax Roll and mail an amended Tax Notice to every Person entitled to a Tax Notice under section 11 of this *Property Taxation Law* in respect of the Property affected.
- (2) 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 6 of this *Property Taxation Law*.
- (3) 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.

Information Provided by Taxpayer

- 13.(1) As an exception to subsection 12(3) of this *Property Taxation Law*, if an error or omission in a Tax Roll or Assessment Roll:
 - (a) resulted from a Taxpayer knowingly providing false information to the Assessor, and
 - (b) resulted in no tax being imposed or in the imposition of less tax than would have been imposed if the Taxpayer had provided the correct information to the Assessor,

the Tax Administrator may, for each year in which the Assessment or the imposition of or exemption from tax was based on the false information, correct the Tax Roll, and impose Taxes, penalties and interest from the time that the Taxes would have been payable had it not been for the false information.

Supplementary Taxes

- 14.(1) Where an Assessment has been amended under the *Property Assessment Law*, the Tax Administrator must amend the Tax Roll to impose supplementary Taxes on that Property and mail a supplementary Tax Notice to every Person entitled to a Tax Notice under section 11 of this *Property Taxation Law*.
- (2) Supplementary Taxes in respect of a Property for a year or part of a year must be calculated using the applicable Mill Rate set by the OCN for that Taxation Year.
- (3) Supplementary Taxes imposed under subsection (1) are payable on a pro-rated basis for the period beginning on the date a supplementary Assessment is effective under the *Property Assessment Law*, and ending December 31 of the year in which the amendment to the Assessment was created by the Assessor.
- (4) Where supplementary Taxes are imposed, the Taxes are due and payable on the date of mailing the supplementary Tax Notice; however, the Taxpayer must be given thirty (30) days to pay those Taxes and a penalty and interest must not be added during that period.

Requests for Information

- 15.(1) The Tax Administrator may deliver a Request for Information containing the information set out in Schedule I of this *Property Taxation Law*, to a Holder or a Person who has disposed of Property, and that Person must provide to the Tax Administrator, within twenty-one (21) days or a longer period as specified in the notice, information for any purpose related to the administration of this *Property Taxation Law*.
- (2) The Tax Administrator is not bound by the information provided under subsection (1) herein.

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PART VIII – PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

- 16.(1) On receiving 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

- 17.(1) On receiving 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, or the amount of tax arrears outstanding.
- (2) The fee for a Tax Certificate is Fifty (\$50.00) dollars for each Tax Roll folio searched.

PART IX – INTEREST

Rate of Interest

- 18.(1) If all or any portion of Taxes remains unpaid after July 31 of the year in which they are levied, the unpaid portion accrues non-compounding interest at one and a quarter (1.25%) percent, per month, until paid or recovered, to a maximum of fifteen (15%) per year.

Application of Payments

- 19.(1) Payments for Taxes must be credited by the Tax Administrator first to interest of prior years, and then to Taxes accruing for prior years, with Taxes imposed earlier being discharged before Taxes imposed later, with Taxes for the current year credited last.

PART X – REVENUES AND EXPENDITURES

Revenues and Expenditures

- 20.(1) All revenues raised under this *Property Taxation Law* must be placed into a Local Revenue Account, separate from other moneys of the OCN.
- (2) Revenues raised include:
- (a) Taxes, including, for clarity, interest, penalties and costs, as set out in this *Property Taxation Law*; and
 - (b) grants-in-lieu of Taxes.
- (3) An expenditure of revenue raised under this *Property Taxation Law* must be made under the authority of an Expenditure Law or in accordance with section 13.1 of the Act.

Reserve Funds

- 21.(1) Reserve funds established by Onekanew mena Onushekewuk (Chief and 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) Onekanew mena Onushekewuk (Chief and Council) may, by Expenditure Law,

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- (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 OCN 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 OCN, 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) herein, where the First Nations Financial Management Board has:
- (a) assumed third-party management of the OCN's Local Revenue Account; and
 - (b) determined that moneys must be borrowed from a reserve fund to meet the financial obligations of the OCN;
- the First Nations Financial Management Board may, acting in the place of Onekanew mena Onushekewuk (Chief and Council), borrow moneys from a reserve fund by Expenditure Law.
- (5) Onekanew mena Onushekewuk (Chief and 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 XI – COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

- 22.(1) The liability referred to in subsection 5(2) of this *Property Taxation Law*, is a debt recoverable by the OCN in a court of competent jurisdiction and may be recovered by any other method authorized in this *Property Taxation Law* and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.
- (2) A copy of the Tax Notice that refers to the Taxes payable by a Person, certified as a true copy by the Tax Administrator, is evidence of that Person's debt for the Taxes.
- (3) Costs incurred by the OCN in the collection and enforcement of unpaid Taxes:
- (a) are determined in accordance with Schedule III of this *Property Taxation Law*; and
 - (b) are payable by the Debtor as unpaid Taxes.

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Collection Proceedings

- 23.(1) In addition to any other remedy in this *Property Taxation Law*, the Tax Administrator may, at any time, with respect to Tax Arrears, take any action allowed by law, for the recovery of Tax Arrears, including but not restricted to direct communication, negotiation of installment payment agreements, payroll deduction agreements, assignments of interests, assignment of the debt to accounts receivables collection staff within the OCN, or referral of the debt to an outside collection agency.

Proceedings in Court

- 24.(1) In addition to any other remedy in this *Property Taxation Law*, the Tax Administrator may, at any time, without restriction, and without prejudice to any other remedy, bring a claim, action or proceeding of any kind, including garnishment, injunction, third party claims, cross claims, petitions or notices, in any court of competent jurisdiction for the recovery of Tax Arrears.
- (2) 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 Taxes, charges, fees, penalties, interest or costs owing, or which may come owing, under this *Property Taxation Law*, the Tax Administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of Taxes has not yet expired.
- (3) Where the Tax Administrator applies to a court of competent jurisdiction, they shall seek an award of costs in respect of any action;

Creation of Lien

- 25.(1) Tax Arrears 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 may file or register a lien in any Registry with jurisdiction over the Interest in Land, and is authorized to do all things necessary to register or give effect to the lien;
- (3) The Tax Administrator may issue a notice of a lien against an Interest in Land, to any Person or Party which may be affected by the lien, including the Holder of the Interest in Land, occupier or a charge Holder.
- (4) The Tax Administrator must maintain a list of all liens created under this *Property Taxation Law*.
- (5) A lien listed under subsection (4) herein has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the Interest in Land.
- (6) The Tax Administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) herein where the Tax Administrator determines such action is necessary or advisable.
- (7) On receiving payment in full of the Tax Arrears owing in respect of which a lien was created, the Tax Administrator must register a discharge of the lien without delay, and notify any Person or Party affected by the lien, of the discharge.
- (8) Discharge of a lien by the Tax Administrator is evidence of payment of outstanding Tax Arrears with respect to the Interest in Land.
- (9) 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

- 26.(1) This section applies to this Part and Parts XII, XIII and XIV of this *Property Taxation Law*.

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- (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 the OCN, or any other First Nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the OCN or the First Nation, or with the OCN's or 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.

Tax Arrears Certificate

- 27.(1) Before taking enforcement measures or commencing enforcement proceedings under Parts XII, XIII or XIV of this *Property Taxation Law* and subject to subsection (2) herein, 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.
- (3) Before commencing enforcement proceedings under Parts XII, XIII and XIV of this *Property Taxation Law*, the Tax Administrator must request authorization from Onekanew mena Onushekewuk (Chief and Council) by Resolution.

PART XII - SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and Sale of Personal Property

- 28.(1) Where 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 Tax Arrears, by seizure and sale of personal property of the Debtor that is located on the Reserve.
- (2) As a limitation on subsection (1), personal property of a Debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this *Property Taxation Law*.

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Notice of Seizure and Sale

- 29.(1) Before proceeding under subsection 28(1) of this *Property Taxation Law*, the Tax Administrator must deliver to the Debtor a Notice of Seizure and Sale of Personal Property, as set out in Schedule VI herein.
- (2) If the Tax Arrears remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale of Personal Property, 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 of Personal Property that is in the possession of the Debtor and is located on the Reserve.
- (3) The Person who seizes personal property must deliver to the Debtor a receipt for the personal property seized.

Notice of Sale of Seized Personal Property

- 30.(1) The Tax Administrator must publish a Notice of Sale of Seized Personal Property, as set out in Schedule VII herein, 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 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.(1) 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 personal property and to the OCN to a maximum amount equivalent to Tax Arrears 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.

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PART XIII – SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Seizure and Assignment of Taxable Property

- 34.(1) Where Tax Arrears remain unpaid more than nine (9) months after a Tax Arrears Certificate is issued, the Tax Administrator may levy the amount of Tax Arrears 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, as set out in Schedule VIII herein, on the Debtor and deliver a copy to any Locatee with a declared 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) Onekanew mena Onushekewuk (Chief and Council) must, by Resolution, prescribe the method of public tender or auction, including the conditions that are attached to the acceptance of an offer.

Upset Price

- 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, as set out in Schedule IX herein, must be:
 - (a) published in the local newspaper with the largest circulation at least once in each of the four (4) weeks preceding the date of the public tender or auction; and
 - (b) posted in a prominent place on the Reserve not less than ten (10) days before the date of the public tender or auction.
- (2) The Tax Administrator must conduct a public auction or tender at the time and place set out in the Notice of Sale of 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) herein.
- (3) If no bid is equal to or greater than the upset price, the OCN is deemed to have purchased the right to an assignment of the Taxable Property for the amount of the upset price.

Notice to Minister

- 37.(1) The Tax Administrator must, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of Taxable Property made under this *Property Taxation Law*.

Subsisting Rights

- 38.(1) 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:

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- (a) the Taxable Property is subject to redemption as provided in subsection 39(1) of this *Property Taxation Law*;
- (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 the OCN the amount of the upset price set out in section 35(1) of this *Property Taxation Law*, plus three percent (3%).
- (2) On redemption of the Taxable Property under subsection (1):
 - (a) if the right to an assignment was sold to a bidder, the OCN must, without delay, repay to that bidder the amount of the bid; and
 - (b) the Tax Administrator must notify the Minister of Indian Affairs and Northern Development 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, the OCN 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 *Indian Act* or the *First Nations Land Management Act*, as the case may be, to obtain the interest constituting the Taxable Property.
- (2) The Tax Administrator must register an assignment of any Taxable Property assigned in accordance with this *Property Taxation Law* 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.

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- (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 the OCN to the maximum amount of the upset price as set out in 35(1) of this *Property Taxation Law*, and
 - (b) second, to any other Holders of registered interests in the Taxable 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 OCN

- 42.(1) If the right to assignment of Taxable Property is purchased by the OCN under subsections 36(3) of this *Property Taxation Law*, 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 as set out in section 35(1) of this *Property Taxation Law*, 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 *Property Taxation Law*.

PART XIV – DISCONTINUANCE OF SERVICES

Discontinuance of Services

- 43.(1) Subject to this section, the OCN may discontinue any service it provides to the Taxable Property of a Debtor if:
- (a) revenues from this *Property Taxation Law* enacted by the OCN 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 Locatee with an interest in the Taxable Property a Notice of Discontinuance of Services, as set out Schedule X herein.
- (3) The OCN must not discontinue:
- (a) fire protection or police services to the Taxable Property of a Debtor;
 - (b) water or garbage collection services to Taxable Property that is a residential dwelling; or
 - (c) electrical or natural gas services to Taxable Property that is a residential dwelling during the period from October 1 in any year to April 30 in the following year.

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PART XV – 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 *Property Taxation Law* must not disclose the information or records except:
- (a) in the course of administering this *Property Taxation Law* or performing functions under it;
 - (b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or
 - (c) in accordance with subsection (2) herein.
- (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) herein except for the purposes authorized by the Holder in writing referred to in that subsection.

Disclosure for Research Purposes

- 45.(1) Notwithstanding section 44 of this *Property Taxation Law*:
- (a) the Tax Administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form;
 - (b) Onekanew mena Onushekewuk (Chief and Council) may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form where:
 - (i) the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and
 - (ii) the third party has signed an agreement with Onekanew mena Onushekewuk (Chief and Council) to comply with Onekanew mena Onushekewuk (Chief and Council)'s requirements respecting the use, confidentiality and security of the information.

Validity

- 46.(1) Nothing under this *Property Taxation Law* must be rendered void or invalid, nor must the liability of any Person to pay tax or any other amount under this *Property Taxation 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 a Tax Roll, Tax Notice, or any notice given under this *Property Taxation Law*; or
 - (c) a failure of the OCN, the 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 the OCN, whether under protest or otherwise, on account of a demand, whether valid or invalid, for Taxes

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or any other amount paid under this *Property Taxation Law*, after the expiration of six (6) months from the date the cause of action first arose.

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

Notices

- 48.(1) Where in this *Property Taxation Law* a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given:
- (a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on 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 *Property Taxation Law*:
- (a) a notice given by mail is deemed received on the fifth day after it is posted;
 - (b) a notice posted on the 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 *Property Taxation Law* are severable, and where any provision of this *Property Taxation Law* is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this *Property Taxation Law* and the decision that it is invalid must not affect the validity of the remaining portions of this *Property Taxation Law*.
- (2) Where a provision in this *Property Taxation Law* is expressed in the present tense, the provision applies to the circumstances as they arise.
- (3) Words in this *Property Taxation Law* that are in the singular include the plural, and words in the plural include the singular.
- (4) This *Property Taxation Law* must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.
- (5) Reference in this *Property Taxation Law* to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.
- (6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Force and Effect

- 50.(1) This *Property Taxation Law* comes into force and effect on the day after it is approved by the First Nations Tax Commission.

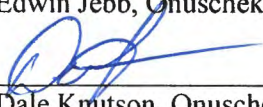
THIS LAW IS HEREBY DULY ENACTED by Onekanew mena Onuschekekewuk (Chief and Council) on the 27th day of March, 2019, at Opaskwayak, in the Province of Manitoba.

**OPASKWAYAK CREE NATION
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Christian Sinclair, Onekanew


Jennifer Flett, Vice-Onekanew

Edwin Jebb, Onuschekeew



Dale Knutson, Onuschekeew

John Paul Martin, Onuschekeew



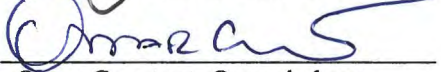
Lori Lathlin, Onuschekeew



William J. Lathlin, Onuschekeew



John Nascapow, Onuschekeew



Omar Constant, Onuschekeew

[A quorum of Onekanew mena Onuschekeewuk of five (5)]

**OPASKWAYAK CREE NATION
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SCHEDULE I

**REQUEST FOR INFORMATION BY TAX ADMINISTRATOR FOR THE OPASKWAYAK
CREE NATION**

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND:

DATE OF REQUEST: _____

PURSUANT to section 13 of the *Opaskwayak Cree Nation Property Taxation Law, 2019*, I request that you provide to me, in writing, no later than _____ [Note: must be a date that is at least fourteen (14) days from the date of request], the following information relating to the above-noted Interest in Land:

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

Tax Administrator for the Opaskwayak Cree Nation

Dated: _____, 20__.

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SCHEDULE II
TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND:

PURSUANT to Part VII of the *Opaskwayak Cree Nation Property Taxation Law, 2019*, Taxes in the amount of _____ dollars (\$ _____) are hereby levied with respect to the above-noted Interest in Land.

All Taxes are due and payable to the name of Opaskwayak Cree Nation on or before July 31 in the year in which this Tax Notice is billed, payments for unpaid Taxes, penalties and interest are past due and must be paid immediately. Tax payments should be identified as such and should include the Tax Roll number of the Property.

Payments must be made at the offices of the Opaskwayak Cree Nation, located at the Tax Administrator's office, or other office designated by the Tax Administrator, during normal business hours. Payment must be by cheque, money order or cash.

Taxes that are not paid by July 31 in the year billed shall incur penalties and interest in accordance with the *Opaskwayak Cree Nation Property Taxation Law, 2019*.

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

_____ <i>Name</i>	_____ <i>Address</i>
_____ <i>Name</i>	_____ <i>Address</i>

Portioned Value: \$ _____
Taxes (current year): \$ _____
Arrears and Interest: \$ _____
Credits: \$ _____
Total Payable: \$ _____

Tax Administrator for the Opaskwayak Cree Nation

Dated: _____, 20__.

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SCHEDULE III

**COSTS PAYABLE BY DEBTOR ARISING FROM THE COLLECTION AND ENFORCEMENT
OF UNPAID TAXES**

,For costs arising from the collection and enforcement of unpaid Taxes:

- | | | |
|----|---|-----------------------------|
| 1. | For preparation of a notice | \$50.00 |
| 2. | For service of notice on each Person or place by the OCN | \$50.00 |
| 3. | For service of notice on each Person or place by a process server, bailiff or delivery service | actual cost |
| 4. | For advertising in newspaper | actual cost |
| 5. | For staff time spent: | |
| | (a) in conducting a seizure and sale of personal property under Part XIII, not including costs otherwise recovered under this Schedule; | \$50.00 per Person per hour |
| | (b) in conducting an auction or tender under Part XIV, not including costs otherwise recovered under this Schedule | \$50.00 per Person per hour |
| 6. | Actual costs incurred by the OCN for carrying out the enforcement measures under Parts XII, XIII and XIV will be charged based on receipts. | |

**OPASKWAYAK CREE NATION
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**SCHEDULE IV
TAX CERTIFICATE**

In respect of the Interest in Land described as: _____ and pursuant to subsection 17(1) of the *Opaskwayak Cree Nation Property Taxation Law, 2019*. 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 Tax Arrears in the total 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 Tax Arrears:

Tax Administrator for the Opaskwayak Cree Nation

Dated: _____, 20____.

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SCHEDULE V

TAX ARREARS CERTIFICATE

In respect of the Interest in Land described as: _____ and pursuant to section 27 of the *Opaskwayak Cree Nation Property Taxation Law, 2019*, I hereby certify as follows:

As of the date set out below, that Tax Arrears are outstanding in respect of the above-referenced Interest in Land, as particularized:

Taxes: \$ _____

Penalties: \$ _____

Interest: \$ _____

Costs: \$ _____

Total Tax Arrears: \$ _____

The total Tax Arrears is due and payable immediately.

The Tax Arrears accrue interest each day that it remains unpaid, at a non-cumulative rate of One and a Quarter (1.25%) per month, or fifteen percent (15%) per year.

Payments must be made at the offices of the Opaskwayak Cree Nation Tax Administrator, or other designated office, during normal business hours. Payment must be by cheque, money order or cash, made out to the name of Opaskwayak Cree Nation and must include Tax Roll number.

The following Persons are jointly and severally liable for the total Tax Arrears:

Tax Administrator for the Opaskwayak Cree Nation

Dated: _____, 20__.

**OPASKWAYAK CREE NATION
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SCHEDULE VI

NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND:

TAKE NOTICE that Tax Arrears 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 Tax Arrears.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the Tax Arrears within SEVEN (7) days after delivery of this notice may result in the Tax Administrator, pursuant to Part XII of the *Opaskwayak Cree Nation Property Taxation Law, 2019*, seizing the personal property described as follows:

General description of the personal property to be seized

2. The Tax Administrator may retain a sheriff, bailiff or by-law enforcement officer to seize the personal property and the seized personal property will be held in the possession of the Tax Administrator, at your cost, such cost being added to the amount of the Tax Arrears.
3. If the Tax Arrears 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 _____ newspaper; and
 - (b) at any time after the second publication of the notice, sell the seized personal property by public tender or auction.

AND TAKE NOTICE that the Tax Administrator will conduct the public tender or 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 tender or auction, in which case a further notice will be published.

Tax Administrator for the Opaskwayak Cree Nation

Dated: _____, 20____.

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SCHEDULE VII

NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

TAKE NOTICE that a sale by public auction for Tax Arrears owed to the Opaskwayak Cree Nation will take place on _____, 20__ at _____ o'clock at _____,
Location

The following personal property, seized pursuant to Part XII of the *Opaskwayak Cree Nation Property Taxation Law, 2019*, will be sold at the public tender or auction:

General description of the goods

The proceeds of sale of the seized personal property shall be paid to any Holders of registered security interests in the personal property and to the OCN to the maximum amount of the Tax Arrears, in order of their priority under the laws applicable in the Province of Manitoba and any remaining proceeds shall be paid to the Debtor.

Tax Administrator for the Opaskwayak Cree Nation

Dated: _____, 20__.

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SCHEDULE VIII

NOTICE OF SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

TO:

_____ *The "Debtor"*

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND (*the "Taxable Property"*):

TAKE NOTICE that Tax Arrears 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 Tax Arrears.

AND TAKE NOTICE that failure to pay the full amount of the Tax Arrears within six (6) months after service of this notice may result in the Tax Administrator, pursuant to Part XIII of the *Opaskwayak Cree Nation Property Taxation Law, 2019*, seizing and selling a right to an assignment of the Taxable Property by public tender or auction as follows:

1. The public tender or auction including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Onekanew mena Onuschekekuk (Chief and Council) of the Opaskwayak Cree Nation, 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 _____ 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 upset price, calculated to the end of the Redemption Period, set out in subsection 35(1) of the *Opaskwayak Cree Nation Property Taxation Law, 2019*. 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 or 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.

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6. If at the public tender or auction there is no bid that is equal to or greater than the upset price as calculated in section 4, the OCN will be deemed to have purchased the right to an assignment of the Taxable Property for the upset price.
7. The Debtor may redeem the right to an assignment of the Taxable Property after the sale by paying to the OCN the upset price plus three percent (3%), as calculated in subsection 39(1) of the *Opaskwayak Cree Nation Property Taxation Law, 2019*, any time within three (3) months after the holding of the public tender or auction in respect of the Taxable Property (hereinafter referred to as the "Redemption Period"). Where the right to an assignment is redeemed, the OCN 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 or 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, the OCN 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 constituting the Taxable Property.
9. The Tax Administrator will, without delay, notify the Minister of Indian 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 the OCN, 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 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 the OCN, 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 pursuant to section 41 of the *Opaskwayak Cree Nation Property Taxation Law, 2019*.

Tax Administrator for the Opaskwayak Cree Nation

Dated: _____, 20__.

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SCHEDULE IX

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 pursuant to Part XIII of the *Opaskwayak Cree Nation Property Taxation Law, 2019*, a Notice of Seizure and Assignment of Taxable Property was given in respect of the Taxable Property on _____, 20__ .

AND TAKE NOTICE that Tax Arrears, 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 or auction for unpaid Taxes, penalties and interest owed to the Opaskwayak Cree Nation.

The public tender or auction will take place on:
_____, 20__ at _____ o'clock at _____
Location

The Tax Administrator will conduct the public tender or 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 or auction including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Onekanew mena Onushekewuk (Chief and Council) of the Opaskwayak Cree Nation as set out in this notice.
3. If at the public tender or auction there is no bid that is equal to or greater than the upset price, the OCN will be deemed to have purchased the right to an assignment of the Taxable Property for the upset price.
4. The Debtor may redeem the right to an assignment of the Taxable Property by paying to the OCN the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender or auction in respect of the Taxable Property (referred to as the "Redemption Period"). Where the right to an assignment is redeemed, the OCN 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 or auction is not complete, and no assignment of the Taxable Property will be made, until the expiration of the

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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, the OCN 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 constituting the Taxable Property.

6. The Tax Administrator will, without delay, notify the Minister of Indian 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 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 the OCN to a maximum of the upset price, 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 pursuant to section 41 of the *Opaskwayak Cree Nation Property Taxation Law, 2019*.

Tax Administrator for the Opaskwayak Cree Nation

Dated: _____, 20__.

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PROPERTY TAXATION LAW, 2019**

**SCHEDULE X
NOTICE OF DISCONTINUANCE OF SERVICES**

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND:

TAKE NOTICE that Tax Arrears 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 Tax Arrears 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 Part XIV of the *Opaskwayak Cree Nation Property Taxation Law, 2019*.

AND TAKE NOTICE that if the Tax Arrears 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 services to be discontinued

Tax Administrator for the Opaskwayak Cree Nation

Dated: _____, 20____.