



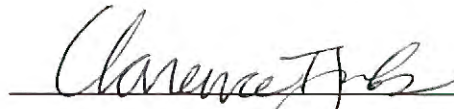
First Nations Tax Commission
Commission de la fiscalité des premières nations

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

Squamish Real Property Taxation Law

Dated at Toronto, Ontario this 16th day of December, 2010.

On behalf of the First Nations Tax Commission



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



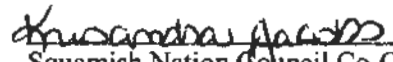
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SQUAMISH REAL PROPERTY TAXATION LAW

By Resolution No. 10-2003 Squamish Nation Council enacted the attached law on December 1, 2010.


Squamish Nation Council Co-Chairperson

SQUAMISH REAL PROPERTY TAXATION LAW

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SQUAMISH REAL PROPERTY TAXATION LAW

Whereas section 5 of the *First Nations Fiscal and Statistical Management Act* (Canada) permits the council of a first nation to make certain laws including laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

NOW, THEREFORE, the Council of the Squamish Nation enacts as follows:

PART 1 INTERPRETATION

Short title

- 1 This Law may be cited as the *Squamish Real Property Taxation Law*.

Definitions

- 2 (1) In this Law:

“**debtor**” means a person who is liable for unpaid taxes, interest or penalties imposed under this Law;

“**Notice of Discontinuance of Services**” means a notice containing the information set out in Schedule T-8;

“**Notice of Sale of a Right to Assignment of Taxable Property**” means a notice containing the information set out in Schedule T-7A;

“**Notice of Sale of Seized Personal Property**” means a notice containing the information set out in Schedule T-6A;

“**Notice of Seizure and Assignment of Taxable Property**” means a notice containing the information set out in Schedule T-7;

“**Notice of Seizure and Sale of Personal Property**” means a notice containing the information set out in Schedule T-6;

“**real property tax rates law**” means a law setting the tax rate to be applied to classes of lands, interests or rights in each taxation district, enacted under section 5(1)(a)(ii) of the *First Nations Fiscal and Statistical Management Act* (Canada);

“**reserve fund**” means a reserve fund established in accordance with section 40;

“**Squamish member interest**” means the interest of a Squamish member in a reserve held under

- (a) a certificate of possession, a notice of entitlement or a certificate of occupation issued under section 20 of the *Indian Act* (Canada),
- (b) a custom allocation issued under the Squamish Nation Housing Policy approved October 10, 2001 and revised effective April 1, 2006, as revised from time to time,

- (c) a licence or agreement provided for or issued under the Squamish Nation Townhouse / Tenplex Policy approved November 16, 2005, as revised from time to time,
- (d) a Squamish residential interest in force under a Squamish Land Code or a law made under a Squamish Land Code, or
- (e) a licence or agreement, other than an interest under paragraph (a), (b), (c) or (d), between the Squamish Nation and a Squamish member issued by Council, before a Squamish Land Code comes into force, permitting the Squamish member to use land in a reserve;

"Tax Arrears Certificate" means a certificate containing the information set out in Schedule T-5;

"Tax Certificate" means a certificate containing the information set out in Schedule T-4;

"Tax Notice" means a notice containing the information set out in Schedule T-1;

"tax roll" means a list prepared pursuant to this Law of persons liable to pay tax on taxable property;

"taxable property" means property that is subject to taxation under this Law;

"taxation district" means a taxation district established under section 20(1);

"Taxation Districts and Rates Schedule" means Schedule T-2;

"taxes" include

- (a) all taxes imposed, levied, assessed or assessable under this Law, and all penalties, interest and costs added to taxes under this 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 Squamish Nation and all penalties, interest and costs added to taxes under such a law;

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

- (2) Unless the context otherwise requires, words and expressions used in this Law and not otherwise defined have the same meaning as in the *Squamish Real Property Assessment Law*.

Surveyor of taxes

- 3 (1) The Council must appoint a Surveyor of Taxes for the Squamish Nation as and for the purposes provided in sections 10 and 11 of the *Squamish Real Property Assessment Law*.
- (2) The Surveyor of Taxes' functions include

- (a) the collection, and enforcement of payment, of taxes under this Law, and
- (b) the day-to-day management of the local revenue account.

Scope and application

- 4 This Law applies to all land and improvements in the reserve.

PART 2 - LIABILITY FOR TAXATION

Assessment and taxation

- 5** (1) The assessed value of land and improvements in the reserve must be determined under the *Squamish Real Property Assessment Law*.
- (2) Except as provided in Part 3, all land and improvements in the reserve are subject to taxation under this Law.

Tax Liability

- 6** (1) Every interest holder of property that is subject to taxation under this Law is jointly and severally liable to the Squamish Nation for
- (a) all taxes imposed in respect of the property under this Law during the taxation year, and
- (b) all unpaid taxes imposed in respect of the property during, or in respect of, a previous taxation year,
- including, for certainty, interest, penalties and costs as provided in this Law.
- (2) Without limitation, a person named in an assessment roll as a person assessed in respect of a property is deemed to be an interest holder of the property for the purposes of this Law including subsection (1) and for the purposes of preparation of the tax roll under section 23.
- (3) Taxes levied under this Law are a debt owed to the Squamish Nation, recoverable by the Squamish Nation in any manner provided for in this Law.
- (4) If an interest in property is exempt from taxation, that fact does not affect the liability to assessment or to taxation of any other interest in the same property.
- (5) Taxes are due and payable under this Law despite any proceeding
- (a) by a person under the *Squamish Real Property Assessment Law*, section 33 of the *First Nations Fiscal and Statistical Management Act* (Canada) or before a court of competent jurisdiction, or
- (b) by the assessor, Surveyor of Taxes or Council under section 17.

PART 3 – EXEMPTION FROM TAXATION

Squamish Nation exemption

- 7 (1) The Squamish Nation is exempt from taxation under this Law in respect of all property in a reserve including as an interest holder.
- (2) For certainty, the exemption in subsection (1) does not exempt from taxation any person, other than the Squamish Nation, who is an interest holder of property in a reserve.

Not for profit organization property exemption

- 8 (1) Property of a corporation,
- (a) a majority of the voting shares of which are owned legally or beneficially by the Squamish Nation, and
- (b) that is not operated for profit,
- is exempt from taxation under this Law.
- (2) The exemption in subsection (1) does not apply to any part of the property that is actually occupied by an interest holder other than a corporation referred to in subsection (1).

Squamish member property exemption

- 9 (1) Property of a Squamish member held under a Squamish member interest is exempt from taxation under this Law.
- (2) The exemption in subsection (1) does not apply to any part of the property that is actually occupied by an interest holder other than a Squamish member.

Manufactured homes

- 10 The following are exempt from taxation under this Law:
- (a) manufactured homes which are held in storage or that form part of the inventory of a manufacturer or dealer; and
- (b) manufactured homes which are licensed and equipped to travel on a public highway, that are occupied by a genuine tourist and are located within a manufactured home park for a period of less than 60 days.

Campers and motor homes

- 11 Campers or motor homes, or any vehicle that is
- (a) capable of being towed on its own permanent wheels and under carriage by motor vehicle,

- (b) licensed or capable of being licensed as a trailer under the *Motor Vehicle Act* (British Columbia) for use on a highway, and
- (c) not used as a principal residence,

are exempt from taxation under this Law.

Floating homes

- 12 A floating manufactured home other than a floating manufactured home that is anchored or secured, for a period of 60 days or more during a year, to land, a structure or a buoy in a manufactured home park that is covered by water, is exempt from taxation under this Law.

Cemeteries

- 13 Land actually used and occupied for the interment of the dead together with the improvements included as part of the cemetery, mausoleum or columbarium, as defined in the *Cremation, Internment and Funeral Services Act* (British Columbia), are exempt from taxation under this Law.

Religious organizations

- 14 (1) If the interest holder of the property is a religious organization, the following are exempt from taxation under this Law:
- (a) a building set apart for public worship and the parcel on which the building stands;
 - (b) a hall that Council considers is necessary to an exempt building referred to in paragraph (a) and the parcel on which the hall stands;
 - (c) an ecclesiastical residence allocated to a minister or priest who provides religious service at an exempt building referred to in paragraph (a) and the parcel on which the residence stands.
- (2) Despite subsection (1),
- (a) the exemption in subsection (1) does not apply to any part of the building, hall or residence, as the case may be, that is actually occupied or used for a purpose other than that set out in subsection (1), and
 - (b) if Council considers that not all of a parcel referred to in subsection (1) is necessary to the use of the building, hall or residence, as the case may be, Council may reduce the area of the parcel exempt from taxation under subsection (1) as set out in a plan.

Institutions of learning

- 15 If the interest holder of the property is an incorporated institution of learning that is regularly giving children instruction accepted as equivalent to that given in a public school, the following are exempt from taxation under this Law:

- (a) a building in actual occupation by the institution and wholly in use for the purpose of giving the instruction together with the land on which the building stands;
- (b) such further area of land surrounding the exempt building as Council considers necessary to the use of the building.

Public parks

- 16 (1) For such term as Council may approve, property identified in the Council approval that is maintained and operated by a municipality or an athletic or service club or association as a public park or recreation ground or for public athletic or recreational purposes by a municipality, is exempt from taxation under this Law.
- (2) The exemption in subsection (1) does not apply to any part of the property that is actually occupied or used for a purpose other than that set out in subsection (1).

Council determinations

- 17 (1) The assessor or the Surveyor of Taxes may from time to time obtain from Council a determination as to,
- (a) for the purposes of section 8, whether a majority of the voting shares of a corporation are owned legally or beneficially by the Squamish Nation, whether a corporation is not operated for profit or whether property is actually occupied by an interest holder other than a corporation referred to in section 8(1),
 - (b) for the purposes of section 9, whether property is held under a Squamish member interest, whether a person is a Squamish member or whether property is actually occupied by an interest holder other than a Squamish member,
 - (c) for the purposes of section 13, whether land is used and occupied for the interment of the dead or whether improvements are included as part of a cemetery, mausoleum or columbarium,
 - (d) for the purposes of section 14, whether any factual or legal prerequisite to exemption is satisfied, whether a building, hall or residence, as the case may be, is actually occupied or used for a purpose other than that set out in section 14(1) or whether Council considers that not all of a parcel referred to in section 14(1) is necessary to the use of the building, hall or residence, as the case may be, and the reduced area of the parcel exempt from taxation under subsection 17(1) as set out in a plan ,
 - (e) for the purposes of section 15, whether any factual or legal prerequisite to exemption is satisfied, and
 - (f) for the purposes of section 16, whether any factual or legal prerequisite to the exemption is satisfied or whether the property is actually occupied or used for a purpose other than that set out in section 16(1).

- (2) A determination made by Council under subsection (1) is final and conclusive for all purposes but does not restrict Council from making a different determination at a later time under subsection (1).

PART 4 – HOME OWNER GRANT

Home owner grant

- 18** (1) Council may provide for a grant to interest holders who would be entitled to a grant under the *Home Owner Grant Act* (British Columbia) if the property of the interest holder was subject to taxation by a local government.
- (2) A grant under subsection (1) may be in an amount equal to or less than the amount to which a person would be entitled under the *Home Owner Grant Act* (British Columbia) if the taxpayer's property was subject to taxation by a local government.

PART 5 – LEVY OF TAX

Levy of tax

- 19 (1) There is hereby imposed and levied each taxation year on all property subject to taxation under this Law a tax in the amount determined under section 22.
- (2) Taxes imposed and levied under this Law are deemed to be imposed and levied as taxation for local purposes.

Taxation districts

- 20 (1) There are established as taxation districts those taxation districts listed in column 1 of the Taxation Districts and Rates Schedule.
- (2) Each taxation district consists of the whole or part of those named reserves as described and set out in column 2 of the part of Taxation Districts and Rates Schedule relating to the taxation district.

Real property tax rates laws

- 21 (1) Council must on or before May 28 of each year make a real property tax rates law setting the rate of tax to be applied to the assessed value of each property class in each separate taxation district for the taxation year.
- (2) A real property tax rates law must include a schedule that includes the information, for each taxation district, set out in the Taxation Districts and Rates Schedule and in which must be set out in column 4 the tax rate established for the taxation year for each separate property class within the taxation district.
- (3) Tax rates may vary for each separate taxation district and for each separate property class within each separate taxation district.

Tax calculation

- 22 (1) Taxes levied and collected under this Law must, except as otherwise provided in this Law, be calculated and accounted for by the Surveyor of Taxes and levied on the assessed values entered on the assessment roll.
- (2) All tax rates established under section 21 and set out in the schedule required by section 21(2) to be included in a real property tax rates law must be applied against each \$1,000.00 of assessed value of property on the assessment roll in the appropriate property class set out in column 3 in that schedule within the appropriate taxation district set out in column 1 in that schedule.
- (3) Despite subsections (1) and (2), if the amount of tax levied on a taxable property in a taxation year is less than \$100.00, the taxable property is taxed \$100.00 for the taxation year, and that sum must be placed on the tax roll.

PART 6 – TAX ROLL AND TAX NOTICE

Tax roll

- 23** (1) The Surveyor of Taxes must after a real property tax rates law is made under section 21 and by no later than the date by which Tax Notices must be mailed under section 24(1), prepare a tax roll in which must be entered each parcel of taxable property described on the assessment roll for the year and set out the taxes levied.
- (2) A tax roll may be an extension of the assessment roll, may be in paper or electronic form and
- (a) must contain
- (i) the same information as is required to be included in an assessment roll under sections 3(1)(a) to (g) of Schedule A-2 of the *Squamish Real Property Assessment Law*,
- (ii) the amount of taxes levied in respect of each property in the current year under this Law, and
- (iii) the amount of unpaid taxes in respect of each property from previous years, and
- (b) may contain such other information consistent with this Law as the Surveyor of Taxes considers appropriate.
- (3) A copy of the tax roll must be maintained at the office of the Surveyor of Taxes.

Annual Tax Notice

- 24** (1) On completion of the tax roll and no later than 30 days before taxes are due, the Surveyor of Taxes must mail a Tax Notice to each person named in the tax roll in respect of the property to the address of the person set out on the tax roll.
- (2) The Surveyor of Taxes may send a copy of any Tax Notice sent by him or her under this section to any person who is an interest holder in respect of the taxable property.
- (3) If a number of properties are assessed in the name of the same interest holder, any number of those properties may be included in one Tax Notice.
- (4) The Surveyor of Taxes must enter on the tax roll the date of mailing a Tax Notice.
- (5) The mailing of a Tax Notice by the Surveyor of Taxes constitutes a statement of and demand for payment of the taxes.

Amendments to tax roll and Tax Notices

- 25** (1) If the assessment roll is revised under, or a supplementary assessment roll is issued in accordance with, the *Squamish Real Property Assessment Law*, the Surveyor of Taxes

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) Despite subsection (1), if before or after the tax roll prepared under section 23(1) is completed and before a Tax Notice is mailed under section 24(1), the assessment roll is revised or a supplementary assessment roll is issued under the *Squamish Real Property Assessment Law*, the Surveyor of Taxes may incorporate the revision or supplementary assessment roll into the tax roll prepared under section 23(1) and may issue a single Tax Notice under section 24(1) showing the amended tax payable.
- (3) The duties imposed on the Surveyor of Taxes respecting the tax roll and the provisions of this Law relating to tax rolls, so far as they are applicable, apply to supplementary tax rolls.
- (4) If an amended Tax Notice indicates a reduction in the amount of taxes owing, the Surveyor of Taxes must refund any excess taxes that have been paid, under section 28.
- (5) If 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.

Due date for taxes

- 26** (1) Taxes levied in a Tax Notice mailed under section 24(1) are due and payable on July 2 of the year the taxes are first levied.
- (2) Taxes levied in an amended Tax Notice mailed or sent under section 25(1) are due and payable 38 days after the statement date on the amended Tax Notice.
- (3) Taxes levied under this Law are deemed to be imposed on and from January 1 of the taxation year in which the levy is first made.
- (4) The Surveyor of Taxes has no authority to
 - (a) waive the liability of any person to pay an amount due and payable under this Law to the Squamish Nation, or
 - (b) extend the time within which payment is to be made.

Place and method of payment

- 27** (1) Taxes are payable to the Squamish Nation at the address, and must be paid in the form, provided in the Tax Notice.
- (2) Payment tendered by cheque or other order must be made payable in the name of the Squamish Nation and the tax is deemed not to be paid, even if a receipt is given, until the amount of the cheque or order is actually received by the Squamish Nation.

Tax refunds

- 28** (1) Despite section 6(5), if

- (a) an amendment to a tax roll or creation of a supplementary tax toll, referred to in section 25(1), indicates that a person is not liable for taxes under this Law,
- (b) an amended Tax Notice referred to in section 25(1) indicates a reduction in the amount of taxes owing under this Law,
- (c) a decision of Council to remedy a matter after considering a request referred to in section 33(1) of the *First Nations Fiscal and Statistical Management Act* (Canada) indicates that a person is not liable for taxes under this Law or a reduction in the amount of taxes owing under this Law, or
- (d) an order of the First Nations Tax Commission made under section 33(3)(a) of the *First Nations Fiscal and Statistical Management Act* (Canada) orders that a person is not liable for taxes under this Law or a reduction in the amount of taxes owing under this Law,

the Surveyor of Taxes must as soon as practicable after the relevant event refund any excess taxes that have been paid.

- (2) If a person is entitled to a refund of taxes, Council may direct the Surveyor of Taxes 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 Squamish Nation in respect of taxable property held by that person.

Interest on refunds

- 29 If a person is entitled to be refunded an amount of taxes paid under this Law, interest is payable on the amount as follows:
 - (a) interest accrues from the date that the taxes were originally paid to the Squamish Nation;
 - (b) the interest rate during the successive three month period beginning on April 1, July 1, October 1 and January 1 in every year is 2% below the prime lending rate of the principal banker to the Squamish Nation on the 15th day of the month immediately preceding the three month period;
 - (c) interest must not be compounded;
 - (d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

Subdivision

- 30 (1) If a property is subdivided, by lease or other legal instrument, before June 1 in the taxation year, the Surveyor of Taxes 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 *Squamish Real Property Assessment Law*, and

- (b) on making an apportionment under paragraph (a), record the apportionment on the tax roll in the manner that the Surveyor of Taxes 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 Surveyor of Taxes with the assessed values necessary to calculate the proportions of taxes referred to in subsection (1).

Requests for Information

- 31 (1) The Surveyor of Taxes may deliver a Request for Information in the form set out in Schedule T-3, to an interest holder or a person who has disposed of property, and the interest holder or person who has disposed of property must provide to the Surveyor of Taxes, within 14 days or a longer period as specified in the notice, information for any purpose related to the administration of this Law.
- (2) The Surveyor of Taxes is not bound by the information provided under subsection (1).

PART 7 – PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for payments

- 32** On receipt of a payment of taxes, the Surveyor of Taxes must issue an official receipt to the payer and must enter the receipt number on the tax roll opposite the property for which the taxes are paid.

Tax Certificate

- 33** (1) On receipt of a written request and without charge, the Surveyor of Taxes 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) An error in a Tax Certificate does not subject the Squamish Nation to damages.

PART 8 – PENALTIES AND INTEREST

Penalty on unpaid taxes due under section 26(1)

- 34 (1) If all or a portion of the taxes referred to in section 26(1) remains unpaid after July 2 of the year in which they are first levied, a penalty of 5% of the unpaid taxes must be added to them and the amount so added is, for all purposes other than for the purpose of calculating a penalty under subsection (2), deemed to be part of the taxes.
- (2) If all or a portion of the taxes referred to in section 26(1) remains unpaid after October 31 of the year in which they are first levied, an additional penalty of 5% of the unpaid taxes must be added to them and the amount so added is, for all purposes, deemed to be part of the taxes.

Penalty on unpaid taxes due under section 26(2)

- 35 If all or a portion of the taxes referred to in section 26(2) remains unpaid after the date the taxes are due under that section, a penalty, calculated as follows, must be added to them and the amount so added is, for all purposes other than for the purpose of calculating a penalty under paragraph (a)(ii), deemed to be part of the taxes:
- (a) if the taxes were levied in respect of the taxation year in which the supplementary Tax Notice is mailed and the due date is before October 31 of that year, the penalty equals the sum of
- (i) 5% of the unpaid taxes, and
- (ii) a further 5% of any portion of those taxes that remains unpaid on October 31 of that year;
- (b) if the taxes were levied in respect of the taxation year in which the supplementary Tax Notice is mailed and the due date is on or after October 31 of that year, the penalty equals 10% of the unpaid taxes;
- (c) if the taxes were levied in respect of a taxation year before the year in which the supplementary Tax Notice is mailed, the penalty equals 10% of the unpaid taxes.

Interest on tax arrears

- 36 (1) Interest is payable on
- (a) taxes payable under this Law that are not paid on the date on which they are due under section 26(1) or (2), and
- (b) any penalties added to the taxes referred to in paragraph (a) under section 34 or 35, as provided in this section.
- (2) Interest accrues on taxes referred to in subsection (1)(a) from the date that the taxes were due under section 26(1) or 26(2), as the case may be.

- (3) Interest accrues on penalties referred to in subsection (1)(b) from the date that the penalties were added to taxes under section 34(1) or 34(2), as the case may be.
- (4) The interest rate during the successive three month period beginning on April 1, July 1, October 1 and January 1 in every year is 3% above the prime lending rate of the principal banker to the Squamish Nation on the 15th day of the month immediately preceding the three month period.
- (5) Despite subsection (4), if the interest rate established for a three month period under subsection (4) is greater than 15% per year, the interest rate for that three month period is deemed for the purposes of subsection (4) to be 15% per year.
- (6) Interest stops running on the day payment of the money owed is actually paid.

Application of payments

- 37** Payments for taxes must be credited by the Surveyor of Taxes
- (a) first, to taxes, including interest, from previous taxation years,
 - (b) second, to a penalty added in the current taxation year, and
 - (c) third, to unpaid taxes for the current taxation year.

PART 9 – REVENUES AND EXPENDITURES

Revenues and expenditures

- 38 (1) All revenues raised under this Law must be placed in a local revenue account, separate from other moneys of the Squamish Nation.
- (2) An expenditure of revenue raised under this Law must be made under the authority of an expenditure law.
- (3) Expenditures provided for in an expenditure law must not exceed the local revenues estimated for the year in which those expenditures are to be made, less any deficit accumulated from prior years.

Approved investments

- 39 Local revenue, including money in a reserve fund, that is not immediately required may only be invested or reinvested 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 the First Nations Finance Authority or a municipal finance authority;
 - (d) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union in Canada;
 - (e) investments guaranteed by a bank, trust company or credit union;
 - (f) loans to the Squamish Nation allowed under section 40(5)(b).

Reserve funds

- 40 (1) Council may establish or discontinue a reserve fund only in an expenditure law and, for certainty, a reserve fund continues in place until it is discontinued in an expenditure law.
- (2) Council may establish reserve funds comprised of local revenues and permitted investment returns on those revenues for any of the following purposes but for no other purpose:
- (a) capital infrastructure replacement, provided its purposes are supported by a capital development plan;
 - (b) capital infrastructure improvement, provided its purposes are supported by a capital development plan;
 - (c) other purposes, provided those purposes are supported by a capital development plan, contingent liability plan, land management plan or long-term economic plan.

- (3) As a limitation on subsection (2)(c), Council may not establish a reserve fund for contingency amounts required under paragraph 2(b).
- (4) Except as otherwise authorized by this Law, including section 39 and subsection (5), money in a reserve fund and interest earned on it must be used only for the purposes for which the reserve fund is established.
- (5) For capital purpose reserve funds, Council may
 - (a) by expenditure law, transfer moneys in a reserve fund to another reserve fund or account only where all projects for which the reserve fund was established have been completed, and
 - (b) by Council resolution, borrow money from a reserve fund where the money is not immediately required for the purposes of the reserve fund, on condition that the Squamish Nation must 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 Squamish Nation, no later than the time when the money is needed for the purposes of that reserve fund.
- (6) For non-capital purpose reserve funds, transfers or borrowing of reserve funds must be authorized by an expenditure law.
- (7) All payments into a reserve fund and all expenditures from a reserve fund must be authorized by an expenditure law.

Audit

- 41** The local revenue account must be audited, and the audit report of the local revenue account must be made available, as provided in section 14 of the *First Nations Fiscal and Statistical Management Act* (Canada) and in accordance with any standards established by the First Nations Financial Management Board under section 55(1)(d) of that Act.

PART 10 – COLLECTION AND ENFORCEMENT

Recovery of unpaid taxes

- 42** (1) The liability referred to in section 6(3) is a debt recoverable by the Squamish Nation in any court of competent jurisdiction.
- (2) In addition to recovery under subsection (1), amounts referred to in that subsection may be recovered by any other method authorized in this Law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.
- (3) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the Surveyor of Taxes, is evidence of that person's debt for the taxes.
- (4) If the Surveyor of Taxes has reasonable grounds to believe that a debtor intends to remove his or her personal property from a 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 Law, the Surveyor of Taxes may apply to a court of competent jurisdiction for a remedy, despite that the time for payment of taxes has not yet expired.

Tax Arrears Certificate

- 43** (1) Before taking any enforcement measures or commencing any enforcement proceedings under Part 11, 12 or 13 and subject to subsection (2), the Surveyor of Taxes 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 months after the day on which the taxes became due.

Unpaid taxes are a lien on the interest in land

- 44** (1) Unpaid taxes are a lien on the taxable property to which they pertain that attaches to the taxable property and binds subsequent interest holders of the taxable property.
- (2) The Surveyor of Taxes must maintain a list of all liens created under this Law.
- (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 Surveyor of Taxes may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the Surveyor of Taxes 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 Surveyor of Taxes must register a discharge of the lien by noting the discharge, including the date of discharge, on the list of liens without delay.

- (6) Discharge of a lien by the Surveyor of Taxes is evidence of payment of the taxes with respect to the taxable property.
- (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

- 45
- (1) This section applies to this Part and Parts 11, 12 and 13.
 - (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 18 years of age residing at that individual's place of residence,
 - (b) in the case of the Squamish Nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the Squamish Nation, or with the Squamish Nation's legal counsel,
 - (c) in the case of a first nation other than the Squamish 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
 - (d) 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 referred to in this Part and Parts 11, 12 and 13 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 11 – SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and sale of personal property

- 46 (1) If taxes remain unpaid more than 30 days after a Tax Arrears Certificate is delivered to a debtor, the Surveyor of Taxes may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on a 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 Law.
- (3) The costs payable by the debtor under this section are set out in Schedule T-6B.

Notice of Seizure and Sale of Personal Property

- 47 (1) Before proceeding under section 46(1), the Surveyor of Taxes must deliver to the debtor a Notice of Seizure and Sale of Personal Property.
- (2) If the taxes remain unpaid more than seven days after delivery of a Notice of Seizure and Sale of Personal Property, the Surveyor of Taxes may request a sheriff, bailiff or 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 located on a 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

- 48 (1) The Surveyor of Taxes must publish a Notice of Sale of Seized Personal Property, in two 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 60 days after the personal property was seized.

Conduct of sale

- 49 (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 Surveyor of Taxes 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 section 48(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

- 50** The application of this Part for 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

- 51** (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 the Squamish Nation 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 the claim is contested, or if the Surveyor of Taxes is uncertain who is entitled to the surplus, the Surveyor of Taxes must retain the surplus until the rights of the parties have been determined or with the consent of a court of competent jurisdiction pay it into court.

PART 12 – SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Seizure and assignment of taxable property

- 52** (1) If taxes remain unpaid more than nine months after a Tax Arrears Certificate is issued, the Surveyor of Taxes may levy the amount of unpaid taxes by way of the seizure and assignment of the taxable property.
- (2) Before proceeding under subsection (1), the Surveyor of Taxes must serve a Notice of Seizure and Assignment of Taxable Property on the debtor.
- (3) Not less than six months after a Notice of Seizure and Assignment of Taxable Property is delivered to the debtor, the Surveyor of Taxes may sell the right to an assignment of the taxable property by public tender or auction.
- (4) Council must prescribe the method of public tender or auction, including the conditions that are attached to the acceptance of an offer.

Upset price

- 53** (1) The Surveyor of Taxes 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, interest and penalties payable on the taxable property, calculated to the end of the redemption period set out in section 57(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

- 54** (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 weeks preceding the date of the public tender or auction, and
- (b) posted in a prominent place on a reserve not less than 10 days before the date of the public tender or auction.
- (2) The Surveyor of Taxes 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, the Squamish Nation is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

Notice to Minister

- 55** The Surveyor of Taxes must, without delay, notify the Minister in writing of the sale of a right to an assignment of taxable property made under this Law.

Subsisting rights

- 56** When taxable property is sold by public tender or auction, all rights in it held by the interest 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 section 57(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;
 - (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

- 57** (1) At any time within three 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 Squamish Nation 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, the Squamish Nation must without delay repay to that bidder the amount of the bid, and
 - (b) the Surveyor of Taxes 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 (1), at the end of the redemption period, the Squamish Nation must assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser under section 54(3).

Assignment of taxable property

- 58** (1) Taxable property must not be assigned to any person or entity that would not have been entitled under the *Indian Act* (Canada) or the *First Nations Land Management Act*, as the case may be, to obtain the interest or right constituting the taxable property.

- (2) The Surveyor of Taxes must register an assignment of any taxable property assigned in accordance with this Law in every registry in which the taxable property is registered at the time of the assignment.
- (3) An assignment under section 57(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 section 57(4), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of sale

- 59 (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 Squamish Nation, 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 a claim to the surplus is made by another person and the claim is contested, or if the Surveyor of Taxes is uncertain who is entitled to such surplus, the Surveyor of Taxes must retain such money until the rights of the parties have been determined or with the consent of a court of competent jurisdiction pay it into court.

Resale by Squamish Nation

- 60 (1) If the right to assignment of taxable property is deemed to have been purchased by the Squamish Nation under section 54(3), the Surveyor of Taxes 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 Law.

PART 13 – DISCONTINUANCE OF SERVICES

Discontinuance of services

- 61** (1) Subject to this section, the Squamish Nation may discontinue any service it provides to the taxable property of a debtor if
- (a) revenues from any property taxation law of the Squamish Nation, including this Law, are used to provide that service to taxpayers, and
 - (b) taxes remain unpaid by a debtor more than 30 days after a Tax Arrears Certificate was delivered to the debtor.
- (2) At least 30 days before discontinuing any service, the Surveyor of Taxes must deliver to the debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services, substantially in the form set out in Schedule T-8.
- (3) The Squamish Nation must not discontinue
- (a) fire protection or police services to the taxable property of a debtor,
 - (b) water or garbage collection services to taxable property that is a residential dwelling, or
 - (c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

PART 14 – MISCELLANEOUS

Disclosure of information

- 62** (1) Except as otherwise provided in this Law, the Surveyor of Taxes or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except
- (a) in the course of administering this Law or another Squamish law or performing functions under this Law or another Squamish law,
 - (b) in proceedings before
 - (i) the Assessment Review Board,
 - (ii) the First Nations Tax Commission under section 33 of the *First Nations Fiscal and Statistical Management Act* (Canada) and the First Nations Tax Commission Review Procedures Regulations (Canada),
 - (iii) a court of law, or
 - (iv) pursuant to a court order,
 - or
 - (c) in accordance with subsection (3).
- (2) Subsection (1) does not apply in respect of a tax roll or Tax Notices.
- (3) The Surveyor of Taxes may disclose to the legal counsel or agent of an interest holder confidential information relating to the property if the disclosure has been authorized in writing by the interest holder.
- (4) Legal counsel and an agent must not use information disclosed under subsection (3) except for the purposes authorized by the interest holder in writing referred to in that subsection.

Disclosure for research purposes

- 63** Despite section 62, 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) if the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with council's requirements respecting the use, confidentiality and security of the information.

Limitation on proceedings

- 64 (1) No person may commence an action or proceeding for the return of money paid to the Squamish Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six 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 the Squamish Nation must be deemed to have been voluntarily paid.

Validity

- 65 (1) Provided that there has been substantial compliance with the provisions of this Law by the persons concerned, a procedural irregularity, technical failure to carry out a provision of this Law, or an insubstantial failure to comply with a requirement of this Law by the Council, an assessor, the Surveyor of Taxes or by any other person appointed to carry out this Law, or by a person required to pay taxes under this Law, does not, of itself, provide sufficient grounds to invalidate any matter or thing required to be made, performed or done by the council, an assessor, the Surveyor of Taxes or any other person appointed to carry out this Law, or by a person required to pay taxes under this Law.
- (2) Without limiting subsection (1), nothing under this Law is rendered void or invalid, nor is the liability of any person to pay tax or any other amount under this Law affected by
- (a) an error or omission in a valuation, including a valuation based solely on information in the hands of an assessor or the Surveyor of Taxes,
 - (b) an error or omission in an assessment roll, tax roll, Tax Notice or any other notice given under this Law, or
 - (c) a failure of the Squamish Nation, Council, an assessor, or the Surveyor of Taxes to do something within the required time.

Council may extend time

- 66 Council may from extend the time by or within which anything is required to be done under this Law and anything done by or within such extended time is as valid as if it had been done within the time otherwise provided for in this Law.

Notices

- 67 Subject to section 45 and except as otherwise provided in this Law,
- (a) where in this 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
 - (i) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll,

- (ii) if the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property, or
 - (iii) 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,
- (b) a notice given by mail is deemed received on the fifth day after it is posted,
- (c) a notice posted on property is deemed received on the second day after it is posted, and
- (d) a notice given by personal delivery is deemed received upon delivery.

Repeal

- 68** The *Squamish Indian Band Property Taxation Bylaw* is repealed and this Law is substituted for it.

Force and effect

- 69** This Law comes into force and effect on the later of December 2, 2010 and the day after it is approved by the First Nations Tax Commission.

10-2003

THIS LAW IS DULY ENACTED by Council at a duly convened meeting of the Council of the Squamish Nation held at the Squamish Nation Council Offices, 320 Seymour Boulevard, North Vancouver, British Columbia, V7J 2J3, on December 1, 2010.

A QUORUM OF SQUAMISH NATION COUNCIL CONSISTS OF 8 COUNCILLORS	SQUAMISH NATION COUNCIL MEETING HELD AT:		320 SEYMOUR BLVD. NORTH VANCOUVER, B.C.
	DATED: THE 1st DAY OF DECEMBER 2010		
	MOVED BY:	<i>Ann Whonnock</i>	SECONDED BY:

<i>Alroy Baker</i> Alroy Baker K'etximtn		<i>Deborah Baker</i> Deborah Baker	
<i>Julie Baker</i> Julie Baker Sxwélhchaliya	<i>Pamela Baker</i> Pamela Baker Hi-mi-ka-las	<i>Chief Ian Campbell</i> Xálek/Sekyú Siyam	
<i>Carla George</i> Carla George Kwitelut Kwelaw'ikw	<i>Dale Harry</i> Dale Harry Xwa-xwalkn	<i>Chief Gilbert Jacob</i> KáKeltu Siyam	
<i>Krisandra Jacobs</i> Krisandra Jacobs	<i>Byron Joseph</i> Byron Joseph Ts'élkwilém Siyam	<i>Dennis Joseph</i> Dennis Joseph Sxwélhchaliya	
<i>Joshua Joseph</i> Joshua Joseph Skwéksi7meltkw	<i>Christopher Lewis</i> Christopher Lewis Syetáxtn	<i>Ann Whonnock</i> Ann Whonnock Sxwélhchaliya	
<i>Chief Bill Williams</i> Chief Bill Williams telálsémkín Siyam		<i>Chief Richard Williams</i> Chief Richard Williams Xwélxwelacha siyam	

Schedule T-1
Squamish Real Property Taxation Law
(Section 24(1))

TAX NOTICE



To: *[Insert Name]*

[Insert Address]

Re: Property Taxes Respecting:

[Insert description of Interest in Land]

PURSUANT to the provisions of the *Squamish Real Property Taxation Law*, 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

- ☐ July 2, 20 *[Check box if taxes are set out in an annual tax roll]*
- ☐, 20..... *[Insert appropriate date and check box taxes are set out in a supplementary tax roll]*

Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made

- by cash, cheque or postal money order made payable to the Squamish Nation, and
- at the office of the Surveyor of Taxes for the Squamish Nation located at *[Insert address]* during normal business hours of that office.

Taxes that are not paid by their due date shall incur penalties and interest in accordance with the *Squamish Real Property Taxation Law*.

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

Name

Address

.....
.....
.....

.....
.....
.....
.....
.....
.....
.....

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

Surveyor of Taxes for the Squamish Nation

Dated:, 20....

Schedule T-2
Squamish Real Property Taxation Law
 (Sections 20(1), (2), 21(2))

TAXATION DISTRICTS AND RATES SCHEDULE



CAPILANO TAXATION DISTRICT

Column 1	Column 2	Column 3	Column 4
Name of Taxation District	Named Reserves Comprising Taxation District	Property Classes	Tax Rate for the Taxation Year
Capilano Taxation District	That part of Capilano Indian Reserve No. 5 that was within the boundaries of the Corporation of the District of West Vancouver as those boundaries existed on December 1, 2010.	Class 1 – Residential	
		Class 2 – Utilities	
		Class 3- <i>[Repealed]</i>	
		Class 4 – Major Industry	
		Class 5 – Light Industry	
		Class 6 – Business & Other	
		Class 7 – Forest Land	
		Class 8 – Recreational Property / Non-Profit Organization	
		Class 9 – Farm	

CHELKWELP TAXATION DISTRICT

Column 1	Column 2	Column 3	Column 4
Name of Taxation District	Named Reserves Comprising Taxation District	Property Classes	Tax Rate for the Taxation Year
Chekwelp Taxation District	The whole of: Chekwelp Indian Reserve No. 26; Chekwelp Indian Reserve No. 26A; Schaltuuch Indian Reserve No. 27.	Class 1 – Residential	
		Class 2 – Utilities	
		Class 3- <i>[Repealed]</i>	
		Class 4 – Major Industry	
		Class 5 – Light Industry	
		Class 6 – Business & Other	
		Class 7 – Forest Land	
		Class 8 – Recreational Property / Non-Profit Organization	
		Class 9 – Farm	

KAICALAHUN TAXATION DISTRICT

Column 1	Column 2	Column 3	Column 4
Name of Taxation District	Named Reserves Comprising Taxation District	Property Classes	Tax Rate for the Taxation Year
Kaikalahun Taxation District	The whole of: Defence Island Indian Reserve No. 28; Kaikalahun Indian Reserve No. 25; Kwum Kwum Indian Reserve No. 28A.	Class 1 - Residential	
		Class 2 - Utilities	
		Class 3- <i>[Repealed]</i>	
		Class 4 - Major Industry	
		Class 5 - Light Industry	
		Class 6 - Business & Other	
		Class 7 - Forest Land	
		Class 8 - Recreational Property / Non-Profit Organization	
		Class 9 - Farm	

KITSILANO TAXATION DISTRICT

Column 1	Column 2	Column 3	Column 4
Name of Taxation District	Named Reserves Comprising Taxation District	Property Classes	Tax Rate for the Taxation Year
Kitsilano Taxation District	The whole of Kitsilano Indian Reserve No. 6.	Class 1 - Residential	
		Class 2 - Utilities	
		Class 3- <i>[Repealed]</i>	
		Class 4 - Major Industry	
		Class 5 - Light Industry	
		Class 6 - Business & Other	
		Class 7 - Forest Land	
		Class 8 - Recreational Property / Non-Profit Organization	
		Class 9 - Farm	

MISSION TAXATION DISTRICT

Column 1	Column 2	Column 3	Column 4
Name of Taxation District	Named Reserves Comprising Taxation District	Property Classes	Tax Rate for the Taxation Year
Mission Taxation District	The whole of Mission Indian Reserve No. 1.	Class 1 - Residential	
		Class 2 - Utilities	
		Class 3- <i>[Repealed]</i>	
		Class 4 - Major Industry	
		Class 5 - Light Industry	
		Class 6 - Business & Other	
		Class 7 - Forest Land	
		Class 8 - Recreational Property / Non-Profit Organization	
		Class 9 - Farm	

SEYMOUR TAXATION DISTRICT

Column 1	Column 2	Column 3	Column 4
Name of Taxation District	Named Reserves Comprising Taxation District	Property Classes	Tax Rate for the Taxation Year
Seymour Taxation District	The whole of Seymour Creek Indian Reserve No. 2. That part of Capilano Indian Reserve No. 5 that was within the boundaries of the Corporation of the District of North Vancouver as those boundaries existed on December 1, 2010.	Class 1 – Residential	
		Class 2 – Utilities	
		Class 3- <i>[Repealed]</i>	
		Class 4 – Major Industry	
		Class 5 – Light Industry	
		Class 6 – Business & Other	
		Class 7 – Forest Land	
		Class 8 – Recreational Property / Non-Profit Organization	
		Class 9 – Farm	

SKOWISHIN TAXATION DISTRICT

Column 1	Column 2	Column 3	Column 4
Name of Taxation District	Named Reserves Comprising Taxation District	Property Classes	Tax Rate for the Taxation Year
Skowishin Taxation District	The whole of: Chuckchuck Indian Reserve No. 8; Poyam Indian Reserve No. 9; Skowishin Indian Reserve No. 7; Skowishin Graveyard Indian Reserve No. 10. That part of Cheakamus Indian Reserve No. 11 that was within the boundaries of Squamish-Lillooet Regional District, but not within the boundaries of the Corporation of the District of Squamish, as those boundaries existed on December 1, 2010	Class 1 – Residential	
		Class 2 – Utilities	
		Class 3- <i>[Repealed]</i>	
		Class 4 – Major Industry	
		Class 5 – Light Industry	
		Class 6 – Business & Other	
		Class 7 – Forest Land	
		Class 8 - Recreational Property / Non-Profit Organization	
		Class 9 – Farm	

STAWAMUS TAXATION DISTRICT

Column 1	Column 2	Column 3	Column 4
Name of Taxation District	Named Reserves Comprising Taxation District	Property Classes	Tax Rate for the Taxation Year
Stawamus Taxation District	The whole of: Aikwucks Indian Reserve No. 15; Kowtain Indian Reserve No. 17;	Class 1 – Residential	
		Class 2 – Utilities	
		Class 3- <i>[Repealed]</i>	
		Class 4 – Major Industry	

Column 1	Column 2	Column 3	Column 4
Name of Taxation District	Named Reserves Comprising Taxation District	Property Classes	Tax Rate for the Taxation Year
	Poquiosin and Skamain Indian Reserve No. 13; Seaichem Indian Reserve No. 16; Stawamus Indian Reserve No. 24; Waiwakum Indian Reserve No. 14; Yekwaupsum Indian Reserve No. 18; Yekwaupsum Indian Reserve No. 19; Yookwitz Indian Reserve No. 12. That part of Cheakamus Indian Reserve No. 11 that was within the boundaries of the Corporation of the District of Squamish as those boundaries existed on December 1, 2010.	Class 5 – Light Industry	
		Class 6 – Business & Other	
		Class 7 – Forest Land	
		Class 8 – Recreational Property / Non-Profit Organization	
		Class 9 – Farm	

Schedule T-3
Squamish Real Property Taxation Law
(Section 31)

**REQUEST FOR INFORMATION BY TAX
ADMINISTRATOR FOR THE SQUAMISH NATION**



To: *[Insert name]*

[Insert address]

Re: Property Taxes Respecting:
[Insert description of Interest in Land]

DATE OF REQUEST:, 20.....

PURSUANT to section 31 of the *Squamish Real Property Taxation Law*, I request that you provide to me, in writing, no later than, 20..... *[Note: must be a date that is at least 14 days from the date of request]*, the following information relating to the above-noted interest in land:

1.
2.
3.

Surveyor of Taxes for the Squamish Nation

Dated:, 20.....

Schedule T-4
Squamish Real Property Taxation Law
(Section 33(1))

TAX CERTIFICATE



In respect of the interest in land described as:

.....
.....
.....

and pursuant to the *Squamish Real Property Taxation Law*, I hereby certify 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]

- 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:

.....
.....
.....

Surveyor of Taxes for the Squamish Nation

Dated:, 20.....

Schedule T-5
Squamish Real Property Taxation Law
(Section 43(1))

TAX ARREARS CERTIFICATE



In respect of the interest in land described as:

.....
.....
.....

and pursuant to the *Squamish Real Property Taxation Law*, I hereby certify as follows:

That taxes, penalties and interest 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, 20....., 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, 20....., a further penalty ofdollars (\$.....) will be assessed on that date.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of percent (.....%) per annum, compounded [*monthly/yearly*].

Payments must be made at the offices of the Squamish Nation, located at

[Insert address]

.....
.....
.....

during normal business hours. Payment must be by cheque, money order or cash.

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

.....

.....

.....

Surveyor of Taxes for the Squamish Nation

Dated:, 20.....

Schedule T-6
Squamish Real Property Taxation Law
(Section 47(1))

**NOTICE OF SEIZURE AND SALE OF
PERSONAL PROPERTY**



To: *[Insert name]*
[Insert address]

Re: Property Taxes Respecting:
[Insert 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, 20.....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 Surveyor of Taxes, pursuant to section 47 of the *Squamish Real Property Taxation Law*, seizing the personal property described as follows:

[Insert general description of the personal property to be seized]

2. The Surveyor of Taxes may retain a sheriff, bailiff or bylaw enforcement officer to seize the property and the seized property will be held in the possession of the Surveyor of Taxes, 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 property, the Surveyor of Taxes may
 - publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the newspaper; and
 - at any time after the second publication of the notice, sell the seized property by public auction.

AND TAKE NOTICE that the Surveyor of Taxes 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.

Surveyor of Taxes for the Squamish Nation

Dated:, 20.....

Schedule T-6A
Squamish Real Property Taxation Law
(Section 48(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 the Squamish Nation will take place on, 20.....at o'clock at

[Insert location]

.....
.....
.....

The following personal property, seized pursuant to section 46 of the *Squamish Real Property Taxation Law*, will be sold at the public auction:

[Insert general description of the goods]

.....
.....
.....

The proceeds of sale of the seized property shall be paid to any holders of registered security interests in the property and to the First Nation 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.

Surveyor of Taxes for the Squamish Nation

Dated:, 20.....

Schedule T-6B
Squamish Real Property Taxation Law
(Section 46(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 \$.....
2. For service of notice on each person or place \$.....
3. For advertising in newspaper \$.....
4. For time spent in conducting a seizure and sale of personal property \$..... per hour
5. Actual cost of seizure and storage will be charged based on receipts.

Schedule T-7
Squamish Real Property Taxation Law
(Section 52(2))

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



To: *[Insert name]*
[Insert address]

Re: Property Taxes Respecting:
[Insert 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, 20..... 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 Surveyor of Taxes, pursuant to section 52 of the *Squamish Real Property Taxation Law*, 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 Council of the Squamish Nation, a copy of which may be obtained from the Surveyor of Taxes.
2. The Surveyor of Taxes 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 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 Surveyor of Taxes 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, the Squamish Nation 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 the Squamish Nation 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, the Squamish Nation 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, the Squamish Nation 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. Council of the Squamish Nation will, without delay, notify the Minister of Indian and Northern Affairs 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 Surveyor of Taxes 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 Squamish Nation, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and
 - (b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the 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 the Squamish Nation, 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 *Squamish Real Property Taxation Law*.

Surveyor of Taxes for the Squamish Nation

Dated:, 20.....

Schedule T-7A
Squamish Real Property Taxation Law
(Section 54(1))

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



To: *[Insert name]*

[Insert address]

Re: Property Taxes Respecting:
[Insert description of Interest in Land]

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 the Squamish Nation.

The public tender [auction] will take place on:

....., 20.....ato'clock at

[insert location]

.....

.....

.....

The Surveyor of Taxes 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 Council of the Squamish Nation 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, the Squamish Nation 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 the Squamish Nation 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, the Squamish Nation 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, the Squamish Nation 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. Council of the Squamish Nation will, without delay, notify the Minister of Indian and Northern Affairs 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 Surveyor of Taxes 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 the Squamish Nation, 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 *Squamish Real Property Taxation Law*.

Surveyor of Taxes for the Squamish Nation

Dated:, 20.....

Schedule T-8
Squamish Real Property Taxation Law
(Section 61(2))

NOTICE OF DISCONTINUANCE OF SERVICES



To: *[Insert name]*
[Insert address]

Re: Property Taxes Respecting:
[Insert 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, 20.....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 Surveyor of Taxes may discontinue services that it provides to the taxable property of a debtor, pursuant to the *Squamish Real Property Taxation Law*.

AND TAKE NOTICE that if the taxes are not paid in full on or before, 20....., being thirty (30) days from the date of issuance of this notice, the following services will be discontinued:

[list services to be discontinued]

1.
2.
3.

Surveyor of Taxes for the Squamish Nation

Dated:, 20.....