

CERTIFICATION

Pursuant to Section 86, Indian Act RSC 1985 C.I-5 and amendments thereto, I certify that the attached copy of the Kamloops Indian Band Property Taxation By-law By-law No. 2005-05 dated November 22, 2005 is a true copy of the said by-law.



**Joseph Whiteside, A/Associate Director
Lands and Trust Services,
a Superintendent as defined in
Section 2(1) Indian Act RSC 1985**



Indian and Northern
Affairs Canada

Affaires indiennes
et du Nord Canada

Deputy Minister

Sous-ministre

Ottawa, Canada
K1A 0H4

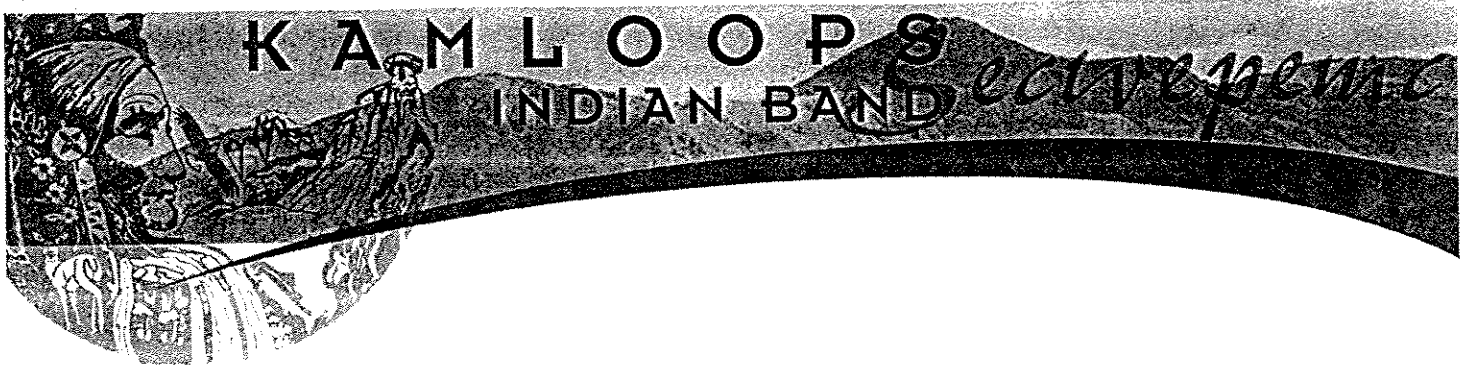
On behalf of the Minister of Indian Affairs and Northern Development, I
HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the
following by-law made by the Kamloops Indian Band, in the Province
of British Columbia, at a meeting held on the 22nd day of November
2005.

- Kamloops Indian Band
Property Taxation By-law
By-law No. 2005-05

Michael Horgan

Dated at Ottawa, Ontario this *16* day of *December* 2005.

Canada



KAMLOOPS INDIAN BAND
PROPERTY TAXATION BY-LAW
Bylaw No. – 2005- 05

**KAMLOOPS INDIAN BAND
PROPERTY TAXATION BY-LAW
Bylaw No 2005-05**

WHEREAS:

The Kamloops Indian Band passed the Taxation By-law, which was duly approved by the Minister of Indian Affairs, pursuant to Section 83 of the *Indian Act*.

AND WHEREAS:

The Kamloops Indian Band deems it advisable to repeal and replace the Taxation By-law, as amended, and to establish this by-law for the purposes of taxation for local purposes of land, or interest in land, in the reserve, including rights to occupy, possess or use land in the reserve.

BE IT HEREBY RESOLVED

That the Band enact the following By-law for the purposes of taxation for local purposes of land, or interest in land, in the reserve, including rights to occupy, possess or use land in the reserve pursuant to the *Indian Act* and in particular Section 83(1) thereof:

1. **SHORT TITLE:**

This By-law may be cited as the Property Taxation By-law.

2. **DEFINITIONS:**

“arrears in taxes”	means taxes unpaid and outstanding after the expiry of the year in which they were imposed, and includes penalties for default in payment;
“assessed value”	means the assessed value of land or improvements, or both, as determined pursuant to the Assessment By-law, and amendments thereto;
“assessment area”	means lands situated within the boundaries of Kamloops Indian Reserves;
“assessment roll”	means a list prepared pursuant to the Assessment By-law, as amended or replaced;
“assessor”	means a person, or persons, including the Head

Assessor, appointed from time to time by Council for the purposes of all or part of the Assessment By-law, and amendments thereto;

- “Band” means the Kamloops Indian Band;
- “Band member” means a person who is a member of the Band is registered on the Band List as defined under the *Indian Act*;
- “building certificate” has the same meaning as in the Development Approval Process By-law as such By-law may be enacted and amended from time to time and if no such By-law is in force then the term shall include any authorization to construct any building or improvements of any kind;
- “C.P.” means a Certificate of Possession as defined under Sections 20(1) and 20(2) of the *Indian Act*; and for the purposes of this By-law only, includes Notice of Entitlement and a Certificate of Occupation as defined under Sections 20(4) and 20(5) of the *Indian Act*;
- “Chief” means the Chief of the Band as elected under the Kamloops Indian Band Custom Election Regulations;
- “collector” means the Collections Officer or any other person(s) delegated by the Council for such purposes;
- “cost of industrial improvement” means the cost of replacing an existing improvement with an improvement that:
- (a) has the same area and volume as the existing industrial improvement;
 - (b) serves the same function that the existing industrial improvement was designed for or; where the existing industrial improvement is no longer used for that function, serves the same function that the existing industrial improvement now serves; and
 - (c) is constructed using current, generally accepted construction techniques and materials for the

	type of improvement being constructed;
“Council”	means the Chief and Council of the Kamloops Indian Band as elected under the Kamloops Indian Band Custom Election Regulations;
“Council Resolution”	means a motion, as recorded in the minutes of the meeting, passed and approved at a duly convened meeting of the Council pursuant to the consent of a majority of the councillors or the Band present at that meeting;
“Councillor”	means a councillor of the Band as elected under the Kamloops Indian Band Custom Election Regulations;
“Director of Operations”	means the director of operations of the Band;
“fiscal year”	means April 1 of any year to March 31 of the succeeding year;
“forest land”	means land which has its highest and best use the growing and harvesting of trees and includes land which is being managed in accordance with a forest management plan approved by the Council, but does not include a farm;
“highway”	includes a street, road, lane, bridge or viaduct open to the use of the public, including any real property used for such purposes under the authority of any section of the <i>Indian Act</i> , or under the authority of any other statutory instrument or executive order;
“holder”	means a person in lawful possession of real property in the assessment area or a person who, for the time being: <ul style="list-style-type: none"> (a) is entitled to the possession of that real property; or (b) is an occupant of that real property; or (c) has any right, title, estate or interest in that real property; or (d) is a trustee of that real property; in the assessment area;

“improvement”

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

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

“Indian Land Registry”

means the Indian Land Registry or the successor of it and the Surrendered and Designated Lands Register kept pursuant to section 55 of the *Indian Act*;

“industrial improvement”

means an improvement that is part of a plant that is designed, built and can be used for the purpose of one or more of the following:

- (a) mining, extracting, beneficiating or milling of metallic or non-metallic ore;
- (b) mining, breaking, washing, grading or beneficiating of coal;
- (c) producing of aluminum;
- (d) smelting or refining of metal from ore or ore concentrate;
- (e) manufacturing of refined petroleum and natural gas products including fuels, blended oils and greases;
- (f) manufacturing of lumber or other sawmill and planing mill products;
- (g) producing, manufacturing, processing or refining of petroleum natural gas products;

- (h) manufacturing of gypsum board;
- (i) manufacturing of pulp, paper or linerboard;
- (j) manufacturing of chemicals;
- (k) manufacturing of chemical fertilizer;
- (l) manufacturing of synthetic resins or the compounding of synthetic resins into moulding compounds;
- (m) manufacturing of cement;
- (n) manufacturing sheet glass or glass bottles;
- (o) building, refitting or repairing ships;
- (p) loading cargo onto sea going ships or barges, including associated cargo storage and loading facilities;

“land”

means physical land and includes land covered by water, but for the purposes of this By-law only, does not include coal, minerals, oil, gas, gravel or other substances occurring naturally in or under land;

“Lands, Leasing & Tax Administrator”

means a person duly appointed by Council to be the Lands, Leasing & Tax Administrator;

“local government services”

includes local improvements, capital works and utility services;

“local improvement”

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

- (a) opening, widening, straightening, extending, grading, leveling, diverting or paving a street;
- (b) constructing a sidewalk, footcrossing, curbing, bridge, culvert or embankment forming part of a street, or constructing a system of storm drainage;
- (c) making, deepening, enlarging or lengthening a common sewer or water system;

	(d) making sewer or water service connections to the street line on land abutting the main;
	(e) constructing a conduit for wires or pipes along or under a street;
	(f) reconstructing, replacing or repairing any of the works mentioned or any other related works;
“local improvement charge”	means a charge in respect of a local improvement based on the actual or estimated capital costs and interest amortized over a period of years;
“Minister”	means the Minister of Indian Affairs and Northern Development;
“mobile home”	means any structure whether equipped with wheels or not and whether self-propelled or not, that: <ul style="list-style-type: none"> (a) is used or designed for use as a dwelling or sleeping place; (b) is constructed or manufactured to be moved from one point to another by being towed or carried; and (c) is a business office or premise or is accommodation for any other purpose;
“net taxable value”	means the assessed value of land or improvements in the assessment area after the application of all applicable exemptions from taxation as set out in the Assessment By-law and this By-law;
“occupant”	means a person who, for the time being, is in actual occupation of real property;
“parcel”	means a lot, block, or other area in which real property is held or into which real property is subdivided;
“person”	in addition to its ordinary meaning includes a partnership, association, company, society or body corporate;

“pipeline”	means any pipe designed for or used in the commercial conveyance or transmission of any substance;
“prescribe”	means a decision set out in a Council Resolution;
“real property”	means land and the improvements thereon and, without restricting the generality of the foregoing, includes any interest in land or improvements, the right to occupy, possess or use land or improvements in the Reserve, and includes a highway or railway right-of-way;
“Registrar”	means the Lands, Leasing and Tax Administrator of the Band as appointed by the Council;
“Reserve”	means land located within the Band Reserve Numbers 1 to 5, any other Band reserves or special reserves (as defined in the <i>Indian Act</i>) and any other land over which the Band has jurisdiction to pass bylaws or to manage land or development or both; includes designated land, land under Certificate of Possession and land held under a section 28(2) permit, as defined under the <i>Indian Act</i> ;
“tax debtor”	means a person with outstanding obligations to pay taxes imposed by this By-law after the expiration of time provided for in the Demand for Payment and Notice of Enforcement Proceedings served pursuant to sub-section 18(C);
“tax roll”	means the list prepared pursuant to this Bylaw which sets out the amount of taxes payable by the named holder of the interest in real property;
“taxation authority”	means the Council of the Kamloops Indian Band;
“taxation year”	means the year in which taxes are levied and payable under this By-law;
“taxes”	include: <ul style="list-style-type: none"> (a) taxes or charges levied under this By-law for local government services;

- (b) taxes or charges levied under this By-law for specific local improvements;
- (c) taxes or charges levied under this By-law for educational, hospital, cultural or other services;
- (d) any interest or further charges payable in respect of unpaid taxes;
- (e) charges placed on a tax roll for assessment and collection;
- (f) all other fees and charges recoverable under this By-law;

“trustee” means an executor, administrator, guardian, committee, receiver or any person having or taking upon himself the lawful possession, administration or control of the property of a person under any legal disability, or under the terms of an express trust;

“utility services” means any service provided by the taxation authority and, without restricting the generality of the foregoing, includes water, garbage collection and fire protection services.

3. TAXATION & EXEMPTION

Taxable Property

- (A) Subject to section 3(B) all interests in real property, are subject to taxation under this Bylaw.
- (B) The following interests in real property are not subject to taxation:
 - (1) real property of the Band or used by the Band for Band purposes;
 - (2) the real property of a Band member;
 - (3) real property used exclusively as a cemetery;
 - (4) real property that is used primarily for educational, cultural, religious, health or community purposes provided that such use is prescribed by Council;
 - (5) the real property of a corporation whose shares are held exclusively and beneficially by or for Band members. Without restricting the foregoing, and for greater certainty, if a corporation’s shares are held, in whole or in part, by band members in trust for any person

who is not a Band member then such corporation's real property is not exempt pursuant to this part.

- (C) (1) Notwithstanding sub-section 3(B), the real property mentioned therein is taxable in respect of local improvements and the provision of utility services to the real property;
- (2) for greater certainty, the exemption of a person's interest in real property shall not affect the liability to taxation of any other party's interest in that real property unless it is also specifically exempt;
- (3) in respect of taxable real property, those liable to pay tax are the following:
 - (a) the holder of real property or an interest therein;
 - (b) where the holder of real property is exempt, the occupier; and
 - (c) where held or occupied by two or more persons, those persons jointly and severally.
- (D) The taxation authority may enter into any contract or agreement with any municipality, regional district or other provincial or municipal assessment authority for the allocation of costs or the supply of materials, equipment or services to the assessment area or any part thereof. Without restricting the generality of the foregoing, the taxation authority may contract with any provincial or municipal authority for the services of assessors appointed pursuant to the *Assessment Act*, R.S.B.C., [1996], chapter 22, and amendments thereto.
- (E) Where a contract or agreement has been entered into pursuant to sub-section (D), the costs of the contract or agreement shall be paid for by the taxation authority out of the taxes collected pursuant to this By-law.

Taxes are a debt

- 4. (A) All taxes payable under this By-law are recoverable as such in any court of competent jurisdiction or in any other manner provided by this By-law.
- (B) Where any person alleges that he or she is not liable to pay taxes imposed pursuant to this By-law, such person shall either initiate proceedings in a court of competent jurisdiction or launch an appeal under section 17 of the Assessment By-law.
- (C) Unless a challenge is initiated as set out in sub-section (B), the taxpayer shall thereafter be estopped from denying liability to pay taxes and estopped from challenging any steps taken to enforce the payment of taxes as provided in section 19.

Exemptions

5. (A) The Council may, by By-law approved by the Minister, exempt any person from the payment of taxes levied under this By-law where such exemption is in the best interest of the Band in order to provide economic incentives.
- (B) The Council shall review every By-law made under sub-section (A) each year before the anniversary date thereof.
- (C) Notwithstanding the provisions of sub-section 5(A) and (B) hereof, no exemption of taxes shall be for a period longer than five consecutive taxation years.

Person named on roll deemed to be holder of real property

6. (A) Where a person is named on an assessment roll as the holder or occupant of real property, he shall be deemed, in the absence of evidence to the contrary satisfactory to Council, to be the holder or occupant of the real property for the purposes of this By-law.
- (B) The holder of real property shall be deemed for the purposes of this By-law to be the holder of improvements located on the real property.
- (C) Where the name of the holder of real property is unknown, the occupant of the real property shall be deemed, in the absence of evidence to the contrary satisfactory to the Registrar, to be the holder of the real property.
- (D) Where a person is named in the records of the Registrar as the holder of real property, he shall be deemed, in the absence of evidence to the contrary satisfactory to the Registrar, to be the holder of the real property for the purposes of this By-law.
- (E) In any proceedings under this By-law, the onus of proof that a person:
- (1) is not a holder or occupant of real property under sub-section (A);
 - (2) is not the holder or occupant of improvements under sub-section (B);
 - (3) is not the holder of real property under sub-section (C) or (D),
- is on the person making the allegation.
- 6.1 (A) Where real property is subdivided after November 30 in any year and before June 1 in the following year, the collector may:
- (1) apportion the taxes payable in that next year between the parcels created by the subdivision in the same proportion as the taxes would

have been payable in respect of the parcels had the subdivision occurred on or before November 30 in the previous year; and

(2) on making an apportionment under this sub-section, record the apportionment in the manner that the collector considers necessary.

(B) Taxes apportioned to a parcel under sub-section (A) are the taxes payable in respect of the parcel in the year for which they are apportioned.

(C) The assessor shall provide the collector with the assessed values necessary to calculate the proportions of taxes referred to in sub-section (A).

7. (A) The taxation authority shall, on or before the 31st of May in each taxation year, or so soon thereafter as may be practical, adopt a By-law with the approval of the Minister, to impose tax rates on all real property which is subject to taxation under this By-law according to the assessed value of that real property.

Levy of Taxes

(B) For the purpose of sub-section (A) and Section 8, the taxation authority may by By-law approved by the Minister:

(1) vary tax rates from year to year;

(2) divide the reserves into regions, and vary the tax rate from region to region;

(3) establish different classes of real property, and vary the tax rate according to the class of real property to be taxed;

(4) establish different tax rates for different tax levies, including but not limited to levies for education taxes, hospital taxes, or such other categories of taxes as the taxation authority deems fit.

(C) The resolution for levying taxes other than local improvement charges shall express the rate of tax being applied against each \$1,000 of net taxable value of real property.

(D) The minimum tax payable in any year under this section is one hundred dollars in respect of the total assessed value of any real property.

Other Taxes

8. (A) The taxation authority may grant to the appropriate provincial authority all or part of the education taxes which are collected pursuant to this By-law, in respect of taxable real property used solely for residential purposes.

(B) The taxation authority may grant to the appropriate provincial authority

all or part of the hospital taxes which are collected pursuant to this By-law.

(C) The taxation authority shall make the grants referred to in (A) and (B) prior to the end of the taxation year in which they are collected.

Amount of Taxes

9. (A) The amount of taxes payable in respect of taxes levied under section 7 or section 8 shall be determined by applying the tax rate to the assessed value of the real property, after application of all applicable exemptions from taxation as set out in the Assessment By-law and this By-law.

Wishes of persons benefitted

10. (A) No specific local improvement charge shall be levied by the taxation authority under this section except in accordance with the decision of a majority of the persons liable to pay the charges who are holders of real property having value of at least 1/2 of the value of all real property which is the subject of that specific local improvement charge.

(B) The taxation authority or any person wishing to petition the taxation authority for a specific local improvement shall send to each person liable to pay the charge prescribed by sub-section (A) a form upon which that person is to register his or her decision in respect of the specific local improvement.

(C) The taxation authority may make resolutions not inconsistent with this By-law respecting:

(1) the manner in which the decision of persons are to be ascertained in accordance with sub-section (A);

(2) the manner in which assessable frontage of real property that abuts upon or is deemed to abut upon an improvement shall be determined for the purposes of this section.

Specific local improvement taxes

(D) Where a specific local improvement has been approved pursuant to sub-section (A) and (B), the taxation authority may, by By-law approved by the Minister, levy a specific local improvement charge upon real property that abuts or is deemed to abut on the local improvement.

(E) Where in the opinion of the taxation authority, the construction of a local improvement benefits real property that abuts upon the improvement, or real property that the taxation authority deems to abut upon the improvement, the local improvement charge shall be levied in respect of the real property benefitted on a simple parcel basis of a uniform rate per meter of assessable frontage or a combination of both.

11. (A) Where, in the opinion of the taxation authority, the construction of a local improvement benefits a region at large directly or indirectly:

- Division (1) the taxation authority may define the region, and it shall be deemed to be benefited by the construction of the local improvement; and
- Amount of tax (2) the liability of a person to pay the local improvement charge shall not be greater in relationship to the total amount sought to be raised by the local improvement charge than the amount of tax that he is liable to pay under section 7 bears in relationship to the total amount payable under section 7 in respect of the region.
12. (A) The taxation authority may levy a local improvement charge partly under section 10 and partly under Section 11 where it considers it appropriate to do so.
- (B) The amount payable in respect of a levy under Sections 10 and 11 shall be determined:
- Assessable Frontage (1) in the case of a specific local improvement that benefits only real property that abuts upon or is deemed to abut upon the improvement under section 10, by applying a lump sum parcel tax or applying the tax rate to the assessable frontage of the real property that abuts upon or is deemed to abut upon the improvement;
- (2) in the case of a local improvement that benefits a region under section 11, by applying the tax rate to the assessed value of taxable real property in the region.
- Assessable Frontage (C) No local improvement charge shall be levied under this section on the basis of assessable frontage unless the assessable frontage of each parcel of real property upon which the local improvement charge is to be levied is shown in the most recently authenticated assessment roll that applies to the real property.
- Tax Roll 13. (A) Where pursuant to the Assessment By-law, the assessment roll has been certified by the assessor or authenticated by the Chairman of the Assessment Review Committee, as the case may be, and the taxation authority has levied taxes upon real property dealt with in the roll, the collector shall forthwith prepare a tax roll in which shall be entered all real property described in the assessment roll.
- Contents of Tax Roll (B) The tax roll shall set forth in respect of all real property described in the assessment roll the following:
- (1) the description of the real property;
- (2) the name and address of the holder of the real property;

- (3) a statement that the real property is or is not taxable;
- (4) a statement, where applicable, that the holder has been exempted by the Council from his liability to pay real property taxes and the extent of the exemption;
- (5) the assessed value of each parcel of land described under sub-section (B)(1);
- (6) the assessed value of all improvements described under sub-section (B)(1);
- (7) the total of the assessed values of each parcel of land described under sub-section (B)(1) and of all the improvements located on that land;
- (8) the tax rate applicable to the real property, and if the rate varies within the assessment area, the region or class of the real property;
- (9) the total amount of taxes levied on the real property for the current year;
- (10) any amount set forth in a previous tax roll in respect of the real property that remains unpaid, and any penalty or accrued interest on the amount and the penalty;
- (11) the amount of the taxes for the current year that are school taxes;
- (12) the amount of taxes for the current year that are local improvement taxes;
- (13) the total amount required to be paid in respect of the real property;
- (14) such further or other information as may be prescribed by Council.

Information from
Assessment Roll

(C) Information that is contained in an assessment roll that has been certified or authenticated under the Assessment By-law, shall be deemed to be conclusive for the purposes of the preparation of the tax roll, and the taxes levied upon the basis of that information are due and payable by the persons, in the amounts and at the times provided for by this By-law whether or not:

Amendment on
Appeal

- (1) an appeal affecting the information has been decided but the assessment roll has not been amended to give effect to the decision;
- (2) an appeal affecting the information is pending or has not been decided;

(3) the time for making any appeal has not expired.

(D) Where the results of an appeal affect the information contained in an assessment roll, the tax roll shall be amended forthwith by the collector, after any appeal periods have expired, and:

(1) any overpayment of taxes shall be refunded forthwith by the collector to the person who made the overpayment; and

(2) in the case of an underpayment of taxes or a failure to pay taxes, a revised tax notice under section 14 shall be mailed forthwith by the collector to the person liable to pay the taxes.

Tax Notice

14. (A) The collector shall, on or before the 2nd day of July in each year, or as soon as practical thereafter, deliver a tax notice to each person named on the tax roll as a holder of taxable real property in respect of which taxes are payable in the taxation year or any preceding year.

Contents of Notice

(B) A tax notice shall set forth:

(1) the description of the real property;

(2) the name and address of the person to whom the tax notice is addressed;

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

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

(5) the amount of any charge for the current year, other than taxes, placed on the tax roll for collection;

(6) the amount set forth in a previous tax roll in respect of any charge that remains unpaid, and any penalty or accrued interest on the amount and the penalty;

(7) the amount of the taxes for the current year that are school taxes;

(8) the amount of taxes for the current year that are local improvement taxes;

(9) the total amount required to be paid in respect of the real property;

(10) a statement of the date upon which penalties for nonpayment will be

added;

(11) such further or other information as may be prescribed by Council.

Parcels with same owner

(C) More than one parcel of land that is, or that is treated as, one parcel for assessment purposes, shall be dealt with in one tax notice, and any such notice shall be deemed to be sufficient if it identifies a parcel as a block, or parts or a block, or as a series of lots, without giving the full description of the parcel as it appears on the tax roll.

Differing Tax Rates

(D) Parcels of land to which differing tax rates apply shall be dealt with separately in a tax notice.

Date of Mailing

(E) Where a tax notice is mailed under this section, the collector shall enter the date of mailing on the tax roll, and the entry on the tax roll is *prima facie* proof of the mailing of the tax notice on the date specified.

Imposition of Taxes

15. (A) Taxes levied under this By-law shall be deemed to have been imposed on and from the first day of January of the taxation year.

When Taxes Payable

(B) Taxes levied under this By-law for the taxation year and any charges placed on the tax roll for collection, are due and payable at the designated office of the taxation authority on the second day of August in the taxation year, notwithstanding that an appeal is or may be pending in respect of the assessment or taxation.

When Interest Payable

(C) Further charges imposed in respect of a failure to pay taxes by the date specified in sub-section (B) are due and payable on the day on which they were imposed under this By-law.

Lump Sum Interest

(D) (1) when taxes are not paid within one month following the date specified in sub-section 16(B), a lump sum interest charge shall be levied on the unpaid amount equal to ten percent (10%) of the unpaid amount;

Interest

(2) where taxes are increased under sub-section (1) the new amount shall bear interest after the day the lump sum interest is imposed at a rate equivalent to the average lending rate of the Bank of Canada in effect on the 1st day of each month plus two percent.

Where Amounts Payable

16. (A) Any amount required to be paid under this By-law is payable at the office of the taxation authority.

Manner of Payment

(B) The taxation authority may prescribe the manner and form in which amounts due to it under this By-law may be paid.

Resolutions

(C) Notwithstanding sub-section 16(A) and section 19, the Council may, by Council Resolution:

- (1) provide for the payment of taxes under this By-law before they are due and payable;
- (2) establish the terms and conditions upon which amounts paid under sub-section (C)(1) are to be held, including the payment of interest; and
- (3) provide for the payment of taxes under this By-law by regular installments, including the imposition of penalties and interest on installment payments not received by the time they are required to be paid.

Applications of
Payments received

17. (A) Payments received by a collector in respect of any amount payable under this By-law shall be applied and credited in the following order:

- (1) first, against any amount in respect of a previous tax roll that remains unpaid, and any penalty or accrued interest on the amount and the penalty;
- (2) second, against any interest payable in respect of taxes levied under this By-law for the current year, or any charges for the current year, other than taxes, placed on the tax roll for collection, including interest payable on a penalty imposed in respect of the current year;
- (3) third, against any penalty imposed in respect of the current year;
- (4) fourth, against any school taxes levied in respect of the current year;
- (5) fifth, against any local improvement charges levied in respect of the current year;
- (6) sixth, against any charges for the current year, other than taxes, placed on the tax roll for collection; and
- (7) seventh, against any other taxes levied in respect of the current year.

Authority of
Collector

(B) A collector shall not:

- (1) waive the liability of any person under this By-law to pay in full any amount due and payable to the taxation authority;
- (2) extend the time within which the payment is to be made; or
- (3) postpone proceedings that may be taken by the taxation authority to

collect any amount due and payable to the taxation authority.

- 17.1 (A) Council may, at any time after the mailing of tax notices for that year, receive a petition from a holder of real property, which declares that a holder of real property is unable to pay taxes levied against them, for reason of:
- (1) undue hardship for the taxpayer by reason of extreme poverty or sickness; or
 - (2) other circumstances which amount to undue hardship.
- (B) A request for remission of taxes must be received by Council by no later than 60 days after the mailing of a tax notice. No requests received after this date will be considered.
- (C) Upon receipt of the request for remission of taxes, Council, in its sole discretion, may:
- (1) reject or approve the application in whole or in part;
 - (2) specify conditions to be met by the taxpayer prior to the remission going into effect, and the consequences of the conditions not being met;
 - (3) reduce or cancel the taxes, penalties, interest, costs or other charges; or
 - (4) extend the time for payment of taxes, penalties, interest, costs or other charges for a specified time.
- (D) Decisions made by Council under this section regarding a request for remission of taxes are final and are not subject to review or appeal.

Tax Lien

18. COLLECTION AND ENFORCEMENT

(A) PROOF OF DEBT

- (1) the taxation authority may charge the person named in an assessment roll with all reasonable costs which are incurred in the collection of all taxes, interest, penalties or other costs imposed by this By-law. Such costs shall be in accordance with Schedule I to this By-law;
- (2) a person named in an assessment roll as having the use, occupation or possession of land or an interest in land in the reserve is liable for all taxes imposed in respect of the real property or interest in the real

property during the year and all unpaid taxes imposed in previous years;

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

(B) SPECIAL LIEN AND PRIORITY OF CLAIM

- (1) taxes due and payable are a special lien and encumbrance on the real property being taxed;
- (2) the special lien and encumbrance referred to in sub-section 18(B)(1) attaches to the real property being taxed, and without limiting the foregoing, attaches to the real property of a subsequent holder;
- (3) a certificate issued under sub-section 18(A)(3) may be registered in the Indian Lands Registry, or any successor registry thereto;
- (4) when registered pursuant to sub-section 18(B)(3), the special lien and encumbrance shall have priority over every claim, privilege, lien, charge, security interest, or encumbrance of every person, registered subsequent to its registration;
- (5) when all taxes levied against the real property have been paid, the collector shall certify that the special lien and encumbrance against the real property referred to therein has been discharged, and shall register such certification in the Indian Lands Registry, or any successor registry thereto. Such certification shall be sufficient proof of the payment of the taxes and the discharge of the special lien or encumbrance;
- (6) no real property shall be transferred or assigned, nor shall there be any further transaction in respect of such real property, until the special lien and encumbrance has been discharged in accordance with sub-section 18(B)(5);
- (7) the special lien and encumbrance is not lost or impaired by reason of any technical error or omission.

(C) DEMAND FOR PAYMENT AND NOTICE OF ENFORCEMENT PROCEEDINGS

- (1) on January 2nd of the following tax year for which taxes are

imposed, the collector shall prepare a list of taxes which have not been paid, together with the name of the assessed taxpayer. The list shall be submitted to the Council who shall, subject to sub-section 18(C)(2), approve collection proceedings be taken on all overdue taxes;

- (2) the Council, upon receipt of the list referred to in sub-section 18(C)(1), may, upon application of the taxpayer, postpone the taking of enforcement proceedings against some or all of the assessed taxpayers where it is determined, in the sole discretion of the Council, that such enforcement would result in undue hardship;
- (3) immediately following receipt of the approval provided pursuant to sub-section 18(C)(2) herein, the collector may, by mail, and in the form set out in Schedule III, issue a Demand for Payment and Notice of Enforcement Proceedings on all persons whose names are on the approved list, and any tenants, agents or employees of such person whose rights, proprietary or otherwise, may be affected by the enforcement proceedings.

(D) DISTRESS: SEIZURE OF GOODS

- (1) if the taxes or any portion thereof remain unpaid, after the time provided by the Demand for Payment and Notice of Enforcement served pursuant to sub-section 18(C)(3), then proceedings by way of distress, as set out herein, may be taken by the collector;
- (2) the collector shall serve a Notice of Distress on the Tax Debtor, in the form set out in Schedule IV;
- (3) if the taxes, or any portion thereof, remain outstanding following the time provided by the Notice of Distress, then the collector shall effect a seizure by distress of such goods, and post a notice of the goods which are seized. The seized goods shall then be in the possession of the Council, as represented by the collector;
- (4) so long as the taxes, or any portion thereof, remain outstanding, no goods seized pursuant to sub-section 18(D)(3) which are located on Reserve shall be removed therefrom, and any such removal shall be considered a trespass. Without restricting the generality of the foregoing, no such goods shall be seized by a bailiff, sheriff, assignee or liquidator or trustee, or authorized trustee in bankruptcy, except under the authority of Council.

(E) DISTRESS: SALE OF GOODS SEIZED BY DISTRESS

- (1) if the collector seizes by distress the tax debtor's goods pursuant to sub-section 18(D)(3), and the tax debtor does not commence legal proceedings in a court of competent jurisdiction within 60 days after the date of such seizure challenging such, the goods may be sold in accordance with this Part and the tax debtor is estopped from denying the validity of the seizure and sale of such goods;
- (2) upon the expiration of 60 days after a seizure by distress pursuant to sub-section 18(D)(3), if the outstanding taxes have not been paid in full, the goods seized will be deemed to have been abandoned by the tax debtor and may be sold by public auction, the proceeds of which will be used for payment of taxes;
- (3) a Notice of Sale of Goods Seized by Distress in the form of Schedule V to this By-law shall be published in at least one newspaper of general local circulation for 7 days prior to the sale, and shall be posted on the tax debtor's premises and the real property which is the subject of outstanding taxes located on Reserve;
- (4) the sale of the goods seized by distress shall be conducted at the time and place advertised pursuant to sub-section 18(E)(3), unless it is necessary to adjourn such sale. If an adjournment is necessary an additional notice shall be published in the manner provided by sub-section 18(E)(3);
- (5) any surplus resulting from the sale conducted pursuant to sub-section 18(E)(4), after deducting all liabilities of the tax debtor, including all costs and charges arising from the sale, shall be paid to the owner of the goods seized. In the event that the collector is uncertain as to the person entitled to such surplus the collector shall pay such money into court by way of interpleader action;
- (6) any goods and chattels of any tax debtor that would be exempt from seizure under a writ of execution issued out of a superior court of the province in which the seizure is made are exempt from seizure under this section.

(F) CANCELLATION OF PROPRIETARY INTEREST HELD BY TAXPAYER

- (1) upon the expiration of 6 months after the time provided in the Demand for Payment and Notice of Enforcement Proceedings served pursuant to sub-section 18(C)(3) herein, the collector may request authorization from the Council to issue a Notice of

Cancellation of the Tax Debtor's interest in the Reserve in the form of Schedule VI to this By-law. Prior to giving such authorization the Council shall obtain the consent of the Minister or such other party as may be lawfully required;

- (2) the collector shall mail a copy of the notice referred to in sub-section (1) to every place where the interest is registered;
- (3) where taxes with interest are not paid within 30 days, the lease, licence or permit may be cancelled. The collector shall certify the cancellation in the form provided in Schedule VII to this By-law. A certificate issued under this section shall be registered in the Indian Lands Registry, or any successor registry thereto.

(G) SALE OF IMPROVEMENTS AND/OR PROPRIETARY INTERESTS

- (1) the collector may, upon the expiration of six months following the service of the Demand for Payment and Notice of Enforcement Proceedings pursuant to sub-section 18(C)(3) and upon receiving the authorization provided for in sub-section 18(F)(1), serve upon the tax debtor a Notice of Sale of Improvements and Disposition of real property, in the Form of Schedule VIII to this By-law;
- (2) upon the expiration of the time provided by the Notice served pursuant to sub-section 18(G)(1) and failure of the tax debtor to pay the outstanding taxes or commence legal proceedings in a court of competent jurisdiction challenging the sale and/or disposition, the collector shall sell the improvements and dispose of the interest of the tax debtor's real property in the Reserve by public auction, or pursuant to sub-section 18(G)(5) by public tender;
- (3) a Notice of Sale of Improvements and Disposition of Interest in the Reserve in the form of Schedule VIII to this By-law shall be published in at least one newspaper of general local circulation for 7 days prior to the sale, and shall be posted on the tax debtor's premises located on Reserve;
- (4) if, in the sole discretion of the collector, the sale of improvements and disposition of the real property pursuant to sub-section 18(G)(2) would fairly and efficiently occur by sale by public tender, then the collector shall seek prior approval from the Council to hold the sale and disposition by public tender. Upon granting such approval, the Council shall prescribe the method of public tender, including the conditions of sale, method of publication or circulation, and conditions attached to the acceptance of any offer;

- (5) the sale of the improvements and disposition of the real property interest in the Reserve shall be conducted at the time and place advertised pursuant to sub-section 18(G)(3), unless it is necessary to adjourn such disposition. If an adjournment is necessary an additional notice shall be published in the manner provided by sub-section 18(G)(3);
- (6) the sale of the improvements and disposition of the real property by public tender approved by the Council pursuant to sub-section 18(G)(4), shall be conducted in the manner provided by the Council pursuant to that section;
- (7) the collector, upon receiving the prior approval of the Council, may at any sale and disposition conducted pursuant to sub-sections 18(G)(2) or 18(G)(4), set an upset price equal to the outstanding taxes with respect to that real property, and that upset price shall be the lowest price for which the improvements may be sold and the real property disposed;
- (8) where the collector sets an upset price pursuant to sub-section 18(G)(7), and there is no bid at the sale and disposition conducted pursuant to sub-sections 18(G)(2) or 18(G)(4) that is equal to or greater than the upset price, the Band shall become the purchaser of the improvements and the holder of the tax debtor's real property at the upset price;
- (9) at any time within 6 months after the sale and disposition held pursuant to sub-sections 18(G)(2) or 18(G)(4), the tax debtor may redeem his/her improvements and real property by paying to the collector the full amount of all taxes for which the improvements were sold and the real property disposed, together with all taxes which have subsequently fallen due;
- (10) if upon the expiration of the redemption period provided by sub-section 18(G)(9), any amount of the taxes remain outstanding, the sale of the improvements and disposition of the real property shall be considered final and the purchaser shall obtain title to the improvements and to the tax debtor's real property. The collector shall certify the sale in the form provided in Schedule IX to this By-law. A certificate issued under this section shall be registered in the Indian Lands Registry, or any successor registry thereto and shall be served on the tax debtor;
- (11) upon the filing of the certificate provided by sub-section 18(G)(10), the purchaser shall be substituted for the tax debtor as the holder of

the real property, and in addition to any other obligations, shall be liable for all future taxes assessed against that interest;

(12) upon the filing of the certificate provided by sub-section 18(G)(10), any surplus resulting from the sale and disposition conducted pursuant to sub-section 18(G)(2) or 19(G)(4), after deducting all outstanding taxes of the tax debtor, including all costs and charges arising from the sale and disposition, shall be paid or returned to the tax debtor. In the event that the collector is uncertain as to the person entitled to such surplus the collector shall pay such money into court by way of interpleader action;

(13) upon the filing of the certificate provided by sub-section 18(G)(10), any remaining debt of the tax debtor with respect to that real property, including all costs and charges arising from the sale and disposition, shall be extinguished;

(14) if, pursuant to sub-sections 18(G)(13) and 18(G)(10) the Band has become the owner of the improvements and real property, the collector may sell such within 90 days for not less than the upset price set pursuant to sub-section 18(G)(13).

(H) GARNISHMENT OF RENT AND OTHER MONIES

(1) where taxes are due on real property occupied by a tenant whose landlord is liable for the taxes, the collector may, by registered mail, in the form set out in Schedule X, give no less than 30 days' notice to the landlord that, on continued default of payment of taxes, the collector shall proceed with collection of rent under this section;

(2) where a landlord fails to pay taxes in full within 30 days after the collector gives notice pursuant to sub-section (1), the collector shall give the tenant notice in writing, in the form set out in Schedule X, to pay to the taxation authority the rent otherwise due and owing as it becomes due, and from time to time, until the amount of the outstanding taxes are paid in full;

(3) a tenant may deduct from his rent any amounts paid by him to the taxation authority in response to a notice served pursuant to sub-section 18(H)(2);

(4) when the collector has reasonable knowledge that a person is, or will be, within 90 days, liable to make a payment on Reserve to a tax debtor then the collector may serve a Garnishee Notice by registered mail or in person, in the form of Schedule X, on that person

requiring that those monies, in whole or in part, be paid to the taxation Authority on account of the outstanding taxes of the tax debtor. The Garnishee Notice shall also be served on the tax debtor;

- (5) unless the taxes of the tax debtor have been paid, the recipient of a Garnishment Notice pursuant to sub-section 18(H)(4), shall pay the amount immediately, or, if the amount is not yet payable to the tax debtor when the amount becomes payable, to the collector;
- (6) monies paid to the collector pursuant to sub-section 18(H)(5) shall be deposited into an interest bearing account and shall be paid against the tax debtor's outstanding taxes, upon the expiration of 30 days from the receipt of such, unless the tax debtor has initiated court proceedings in a court of competent jurisdiction with respect to such payment.

(I) FORFEITURE OF REAL PROPERTY

- (1) notwithstanding any other action for the recovery of taxes set out in this By-law, if any taxes remain unpaid until the end of December of the second year after the calendar year in which they were first imposed, the tax debtor's real property in respect of which the taxes remain unpaid shall, subject to sub-sections (2), (3), (4) and (5) herein, be absolutely forfeited;
- (2) the tax debtor's interest in the real property shall not be forfeited under sub-section (1) until the collector serves a Notice of Forfeiture pursuant to sub-section 18(I)(5) and in the form set out in Schedule XI, on the tax debtor and on anyone else who may be in lawful possession of the real property and the date on which the tax debtor's real property forfeits shall be the 40th day after the date on which the notice was served;
- (3) prior to serving the Notice of Forfeiture pursuant to sub-section 18(I)(5), the collector shall obtain authorization from the taxation authority to proceed by forfeiture. The taxation authority shall obtain the consent of the Minister or such other party as may be lawfully required, prior to giving the collector authority to serve a Notice of Forfeiture;
- (4) the Notice of Forfeiture shall state:
 - (a) that the real property held by the Tax Debtor is subject to forfeiture under this section;
 - (b) the amount of all taxes, costs and fees that are due and payable to the date of the notice;

- (c) the date on which the real property held by the tax debtor will forfeit;
 - (d) the right to prevent forfeiture by payment under this section;
 - (e) that on forfeiture under this section, the interest held by the tax debtor in the real property will be forfeited clear of all charges except those rights of way, easements or other such third party interests which otherwise attach to the real property;
- (5) the Notice of Forfeiture shall be given by mailing or delivering it to the person entitled to it at that person's last known address or to the address of that person which is specified in the records of the Registrar;
- (6) where any taxes remain unpaid on December 1 of the second year after the calendar year in which they were imposed, the payment of those taxes does not prevent forfeiture unless the payment:
- (a) includes all taxes then due and payable; and
 - (b) is made before forfeiture occurs under this section.
- (7) the collector shall certify, in the form set out in Schedule XII to this By-law that the real property held by the tax debtor has been forfeited and such certification shall be registered in the Indian Lands Registry. Upon registration, the Registrar shall take any and all steps necessary to cancel and remove the tax debtor's interest in the real property.

(J) ABSCONDING TAXPAYER

- (1) notwithstanding sub-section 18(C), where the Council considers it appropriate, it may authorize the collector to commence collection proceedings set out in sub-sections 18(E), 18(F), 18(G) and 18(J) and/or abridge or dispense with the time periods required therein, at any time when the Council believes, on reasonable grounds, that taxes will be uncollectible because of the actions or proposed actions of the tax debtor;
- (2) without restricting sub-section 18(J)(1), where the collector has reasonable grounds for believing that the assessed tax debtor is planning to remove any or all of his/her property from the Reserve, dismantle and/or remove his improvements located on Reserve, or take any other actions which will either preclude or substantively impair the collection of any outstanding taxes owing pursuant to this

By-law, he shall apply to the Council for authorization to immediately commence any of the collection proceedings set out in sub-sections 18(E), 18(F), 18(G), and 18(J) and abridge or dispense with the time periods required therein;

- (3) in the alternative to sub-section 18(J)(1), or upon the request of the Council following the application provided by sub-section 18(J)(1), the collector may initiate proceedings in a court of competent jurisdiction, notwithstanding the fact that the time for payment of taxes has not yet expired.

(K) DISCONTINUANCE OF SERVICES

- (1) with the approval of the Council, any services provided by the Band or pursuant to any contract with the Band, to the tax debtor and/or to the real property which have been assessed pursuant to this By-law may be discontinued. A Notice of Discontinuance of Services in the form of Schedule XIII to this By-law, shall be served upon the tax debtor, 30 days prior to such discontinuance, and shall include the date, time and place within that 30 days, upon which the tax debtor can appear before the Council to show cause as to why the services should not be discontinued. Following the appearance before Council, the Council shall determine whether or not it will discontinue such services, and if so advise the person providing such services, to discontinue such services.

Interpretation

19. (A) The Council may, by Council Resolution, extend the time which anything is required to be done under this By-law and anything done within this period of time is as valid as if it had been done within the time otherwise provided for by this By-law.

- (B) Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

By-law Remedial

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

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

- (E) A finding by a court that a provision of this By-law is voided or invalid shall not affect the validity or invalidity of the rest of the By-law.

- Amendments 20. (A) Any section of this By-law may be amended by By-law of Council and approved by the Minister.
- Delivery of Notices 21. Where any notice, notification, demand, statement or direction is required or permitted to be delivered or given under this By-law, it shall be sufficient if mailed by registered mail, postage pre-paid, or delivered personally to:
- (A) the address of the person set forth in the assessment roll, or;
- (B) such other address of which the assessor has received notice.
- Coming into Force 22. This By-law is in force from the date of the approval of the Minister.

APPROVED AND PASSED at a duly convened meeting of the Kamloops Indian Band held at the Band Offices at Kamloops, British Columbia, this 22nd day of November, 2005.

A QUORUM OF COUNCIL CONSISTS OF FIVE (5) COUNCILLORS

Chief

Gail Gougeon

Councillor

Councillor

Paul Gougeon

Councillor

D. Leonard

Councillor

Vict. W. Manuel

Councillor

Councillor

[Signature]

Councillor

Councillor

Evelyn Lamelle

Councillor

Harry Paulg

Councillor

SCHEDULE I

Costs Payable by a Taxpayer Arising from Enforcement Proceedings

1. For preparation of and serving any and all notices required by Part XVI on the Taxpayer, Tax Debtor or any other person, newspaper or on any property etc \$35.00 per notice
2. For attending, investigating, inventorying, cataloguing, and/or seizing property, and preparing and conducting a Sale by Distress, for each person involved: \$40.00 per hour
3. For drafting, filing and executing a lien or encumbrance: \$150.00
4. For sale of improvements and/or disposition of interests in reserve land, including attending, investigating, inventorying, cataloguing, preparing and executing a Sale of Improvements and Disposition of Interest on Reserve, for each person involved: \$40.00 per hour
5. For issuing and registering any and all certificates required by Part XVI: \$10.00 per certificate
6. For disbursements, including without limiting photocopying (\$0.30 per page), advertising, storage fees etc. as and when arising, as determined

SCHEDULE II

Certification of Debt Owning by the Taxpayer

Pursuant to the Kamloops Indian Band's Property Taxation By-Law

I, _____, Collections Officer for the Kamloops Indian Band, certify that
\$ _____ is the amount of the outstanding taxes which is due and owing by
_____ (Taxpayer), with respect to _____
(Description of Property/Interest in the Kamloops Indian Reserve).

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

DATED this _____ day of _____, 20____.

Collections Officer

SCHEDULE III

Demand for Payment and Notice of Enforcement Proceedings

To: _____
Address: _____

Re: _____
(Description of property)

The payment date of _____ prescribed by the Notice of Taxes served on you with respect to the above-noted property has now expired. The Kamloops Indian Band HEREBY DEMANDS IMMEDIATE PAYMENT IN FULL of the following debt which is due and owing:

Taxes: _____
Interest: _____
Other costs: _____

TOTAL OUTSTANDING TAX DEBT: _____

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

The Kamloops Indian Band Property Taxation Bylaw contains detailed procedures allowing for the enforcement and collection of a tax debt which is due and owing. These enforcement and collection procedures may affect your property, including chattels located on this property and may affect the on-going services being provided to your property. The remedies and procedures which may be used by the Collections Officer are set out in the Kamloops Indian Band Property Taxation Bylaw. A copy of the Bylaw is available for your review from the Collections Officer, upon request.

DATED this _____ day of _____, 20____.

Collections Officer

SCHEDULE IV

Notice of Distress

To: _____
Address: _____

Re: _____
(Description of property)

TAKE NOTICE THAT failure to pay the outstanding tax debt due and owing with respect to the above-noted property, being \$_____, on or before the expiration of seven days after the date of this notice will result in the Collections Officer, pursuant to section 19(D)(iii) of the Kamloops Indian Band Property Taxation By-law, seizing by distress the goods general described as follows:

(A general description of the goods which are located on the property which has been assessed)

AND FURTHER TAKE NOTICE THAT failure to pay the outstanding tax debt upon the expiration of the 7 days set out above, will result in a copy of this notice being posted at the locations on Reserve where the goods are or will be located, and will result in the seizure of such goods, which will be held in the possession of the Collections Officer, at your cost, such cost being added to the amount of the taxes outstanding, until the tax debt is paid.

AND FURTHER TAKE NOTICE that pursuant to section 19(E)(i) of the Kamloops Indian Band Property Taxation Bylaw, you must commence legal proceedings in a court of competent jurisdiction to challenge such seizure within 60 days from the date of such seizure or you will be estopped from denying the validity of both the seizure and the sale of such property.

AND FURTHER TAKE NOTICE THAT upon the expiration of 60 days after the goods have been seized and the failure to pay the outstanding tax debt, or commence court proceedings as set out above, you will be deemed to have abandoned the goods seized, and the Collections Officer may authorize that the goods will be sold by public auction. A Copy of the Notice of Sale of Goods seized by Distress will be posted on your property located on Reserve, and will be published for at least 7 days in the _____ Newspaper, (one or more newspapers of general local circulation) before the date of sale.

DATED this _____ day of _____, 20____.

Collections Officer

SCHEDULE V

A Notice of Sale of Good Seized by Distress

TAKE NOTICE THAT a sale by public auction for outstanding taxes owed to the Kamloops Indian Band will occur on _____, 20__ at _____ AM/PM at

(Location on the Kamloops Indian Reserve).

At the above noted sale, the following goods, seized by Distress pursuant to section 19(D) of the Kamloops Indian Band Property Taxation By-law, will be sold, with the proceeds of such sale being used to pay the outstanding tax debt.

(General Description of the Goods)

DATED this _____ day of _____, 20__.

Collections Officer

SCHEDULE VI

Notice of Cancellation of Interest in the Reserve

To: _____
Address: _____

Re: _____
(Description of property)

(Interest on Reserve)

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

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

DATED this _____ day of _____, 20____.

Collections Officer

SCHEDULE VII

Certification of Cancellation of Lease

Re: _____
(Description of property)

(Interest on Reserve)

I, _____, Collections Officer for the Kamloops Indian Band, hereby certify that the above-mentioned interest on the Kamloops Indian Reserve has been cancelled and/or terminated pursuant to Section 19(F)(iii) of the Kamloops Indian Band Property Taxation By-law as a result of the failure of _____ (Tax Payer) to pay the outstanding tax debt which was due and payable.

DATED this _____ day of _____, 20__.

Collections Officer

SCHEDULE VIII

Notice of Sale of Improvements and Disposition of Interest in the Reserve

To: _____
Address: _____

Re: _____
(Description of property)

(Interest on Reserve)

(Description of Improvements)

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

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

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

DATED this _____ day of _____, 20____.

Collections Officer

SCHEDULE IX

Certification of Sale and Disposition of Interest on Reserve

Re: _____

(Description of property)

(Description of Improvements)

I, _____, Collections Officer for the Kamloops Indian Band, hereby certify that resulting from the failure of _____ (Tax Payer) to pay the outstanding tax debt on the above-mentioned interest on Reserve, that interest has been disposed of by Public Auction (or Tender) and the above-mentioned improvements have been sold by Public Auction (or Tender) pursuant to Sections 19(G)(ii), 19(G)(iv) for Public Tender and 19(G)(x) of the Kamloops Indian Band Property Taxation By-law. The following person shall, pursuant to Section 19(G)(xi) of that By-law, be substituted for the Tax Debtor as the holder/owner of the above-noted interest in the Reserve, including the improvements:

(Name and Address of Purchaser at Sale)

DATED this _____ day of _____, 20____.

Collections Officer

SCHEDULE X

Garnishee Notice

To: _____
Address: _____

Re: Outstanding Tax Debt of:

(Name of Tax Debtor)

(Description of Property)

TAKE NOTICE THAT the above-noted Tax Debtor has failed to pay the outstanding tax debt due and owing the Kamloops Indian Band. Pursuant to section 19(H)(ii) or 19(H)(iv) of the Kamloops Indian Band Property Taxation By-law, the Collections Officer may require the payment of monies which are payable to the Tax Debtor on Reserve to be paid to the Band, as such become due from time to time, until the outstanding tax debt is paid in full.

YOU ARE HEREBY REQUIRED TO pay to the Collections Officer at the Kamloops Band Office, on account of the Tax Debtor's outstanding tax debt, the monies which are either immediately payable or, as and when they become payable, from you to the Tax Debtor.

AND FURTHER TAKE NOTICE THAT this requirement will not be withdrawn unless the Tax Debtor settles the outstanding tax debt by payment in full. This notice is applicable to all such payments to be made by you to the Tax Debtor until the outstanding tax debt is paid.

AND FURTHER TAKE NOTICE THAT the monies paid will be deposited into an interest bearing account and shall be paid out to the Band upon the expiration of 30 days from the receipt of the monies, unless the Tax Debtor has served the Band with notice that court proceedings have been taken in respect of the garnishment. If court proceedings are taken, the Collections Officer shall not pay the money out to the Band until there has been a judgment of the Court.

DATED this _____ day of _____, 20____.

Collections Officer

SCHEDULE XI

Notice of Forfeiture

To: _____
Address: _____

Re: _____
(Description of property)

(Interest on Reserve)

TAKE NOTICE THAT taxes imposed by the Kamloops Indian Band's Property Taxation Bylaw for the above-noted property in the year(s) _____, _____, have been outstanding for two (2) years and pursuant to Section 19(L)(i), the above-noted interest on the Reserve is now subject to forfeiture.

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

(Itemized Statement of all Taxes, including Interest, Penalties, Costs, etc.)

AND FURTHER TAKE NOTICE THAT unless the above-noted outstanding taxes are paid in full on or before the 40th day after the date of this notice, the interest you hold in this property will be absolutely and unconditionally forfeited to the Kamloops Indian Band. Upon such forfeiture, your interest in the Reserve will vest in the Band clear of all charges except those rights of way, easements or other such third party interests which attach to that Reserve land.

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

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

DATED this _____ day of _____, 20__.

Collections Officer

SCHEDULE XII

Certification of Forfeiture

Re: _____
(Description of property)

(Interest on Reserve)

I, _____, Collections Officer for the Kamloops Indian Band, hereby certify that resulting from the failure of _____ (Tax Debtor) to pay the outstanding tax debt owing on the above-mentioned interest in the Kamloops Indian Reserve, such interest has been forfeited to the Kamloops Indian Band pursuant to Section 19(1)(i) of the Kamloops Indian Band Property Taxation By-law.

DATED this _____ day of _____, 20__.

Collections Officer

SCHEDULE XIII

Notice of Discontinuance of Services

To: _____
Address: _____

Re: _____
(Description of property)

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

(List of Services to be Discontinued)

AND FURTHER TAKE NOTICE THAT you may attend a meeting of the Band Council scheduled for _____, 20__ at _____ AM/PM, at _____ (place), (within the 30 days set out above) and show cause as to why the services should not be discontinued.

DATED this _____ day of _____, 20__.

Collections Officer