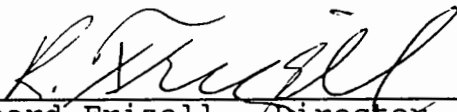


CERTIFICATION

Pursuant to Section 86, Indian Act RSC 1985 C.I-5 and amendments thereto, I certify that the attached copy of the Minister's approval Order dated 23rd day of June, 1993, and the **Skeetchestn Indian Band "Property Tax By-Law"** dated 15th day of February 1993 is a true copy of the said Order and By-law.

  
Richard Frizell, Director,  
Lands, Revenues and Trusts,  
a Superintendent as defined in  
Sec. 2 (1) Indian Act, RSC 1985.

Ministre des Affaires  
indiennes et du Nord canadien



Minister of Indian Affairs  
and Northern Development

I, the Minister of Indian Affairs and Northern Development,  
HEREBY APPROVE, pursuant to Section 83 of the Indian Act, the  
following by-law made by the Skeetchestn Indian Band, in the  
Province of British Columbia, at a meeting held on the  
15th day of February 1993.

- **Skeetchestn Property Tax By-law**

Dated at Hull, Quebec

this 23rd day of June 1993.

A handwritten signature in black ink, appearing to read 'Ian Siddon'.

**ORIGINAL**

**SKEETCHESTN INDIAN BAND**

**PROPERTY TAX BY-LAW**

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

AND WHEREAS the Council of the **Skeetchestn Indian Band** deems it to be expedient and in the best interests of the band to make a by-law for such purposes;

AND WHEREAS the Council of the **Skeetchestn Indian Band** is of the view that the enactment and implementation of this By-law is of benefit to the members of the Band in that:

- (a) it will raise revenue for local purposes;
- (b) it will tax the wealth inherent in the use, possession and occupation of lands on the reserve.

NOW THEREFORE the Council of the **Skeetchestn Indian Band** at a duly convened meeting, enacts as a By-law the following.

#### SHORT TITLE

1. This By-law may be cited as the **Skeetchestn Indian Band Property Tax By-Law**.

#### PART I INTERPRETATION

2. (1) In this By-law,

"Band" means **Skeetchestn Indian Band**.

"Council of the Band" or "Council" means the Chief and Councillors of the **Skeetchestn Indian Band**;

"local improvement charge" means a charge in respect of a local improvement based on the actual or estimated capital cost and interest amortized over a period of years;

"Reserve" means the Skeetchestn Indian Reserve No.0;

"service charge" means a charge in respect of a service based on the estimated or actual annual cost of the service;

"tax" means a levy imposed by section 11, and includes all interest, penalties, costs or other charges imposed and payable pursuant to this By-law.

"tax debtor" means a person with outstanding obligations to pay taxes imposed by this By-law after the expiration of time provided for in the Demand for Payment and Notice of Enforcement Proceedings served pursuant to section 60.

"Taxation Authority" means the Chief and Council of the Skeetchestn Indian Band.

"utility" means any public or private corporation that provides telephone or cable services, water or electricity, gas or any other form of energy.

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

**PART II  
ADMINISTRATION**

3. (1) The Council of the Band may appoint a person for a specified or indefinite term to administer this By-law who shall be called the "tax administrator".
- (2) The tax administrator is responsible for collection and enforcement under this By-law.
- (3) The Council of the Band may
  - (a) appoint an acting tax administrator who may act in the case of the absence or disability of the tax administrator;
  - (b) appoint other officials to assist in the administration of this By-law;
  - (c) establish educational and professional requirements for the tax administrator and other officials who assist in the administration of this By-law;
  - (d) make such reasonable rules and guidelines as may be necessary to establish minimum standards of assessment performance; and
  - (e) develop, prescribe, and require the use of all forms necessary for the administration of this By-law.

**PART III  
APPLICATION OF BY-LAW**

4. This By-law applies with respect to all land and interests in land within the Reserve.

**PART IV**  
**LIABILITY TO TAXATION**

5. (1) Subject to section 6, all land and any interest in land including any right to occupy, possess, or use land, is subject to taxation under this By-law.
- (2) The Band Council may apply for grants-in-lieu of taxes from the Government of Canada according to the terms of the Municipal Grants Act.
6. The following land and interests in land are not subject to taxation
- (a) any land or interest in land of the Band or of a member of the Band;
  - (b) any land or interest in land of a corporation, all the shareholders of which are members of the Council of the Band, and which land is held for the benefit of all the members of the Band;
  - (c) a building used exclusively for school purposes and the land necessary as the site for the building;
  - (d) a building occupied by a religious body and used chiefly for divine service, public worship or religious education, and the land necessary as the site for the building;
  - (e) a building, or any part thereof, used as a hospital, other than a private hospital, and the land necessary as the site for the building;
  - (f) a building, or any part thereof, used as a university, technical institute, or public college, not operated for profit, and the land necessary as the site for the building;
  - (g) a building used chiefly for the purpose of providing housing accommodation for the elderly or persons suffering from physical or mental disability, not operated for profit, and the land necessary as the site for the building; and
  - (h) a cemetery to the extent that it is actually used for burial purposes.

7. Notwithstanding section 6, all land and interests in land are liable to service and local improvement charges.
8. Where an interest in land is not subject to taxation, that fact does not affect the liability to taxation of any other interest in the same land.
9.
  - (1) An exemption does not apply to any portion of a building other than the portion occupied or used for the purpose for which the exemption was granted.
  - (2) Where an exemption applies to a portion of a building, it applies, in the same proportion, to the land that is necessary as the site for the building.
10.
  - (1) Where land or an interest in land is subject to taxation, any person who has an interest in the land, and who has a right to occupy, possess or use the land, is liable to taxation.
  - (2) Where more than one person is liable to taxation with respect to a parcel of land or an interest in a parcel of land, those persons are liable jointly and severally to taxation.

**PART V  
LEVY OF TAX**

11. Commencing in the year 1993, on or before the 31st day of May in each calendar year, the Council of the Band shall adopt a by-law to impose tax rates on property which is subject to taxation by this by-law according to the assessed value of that property. Taxes levied under this by-law relate to the calendar year in which the levy is first made and are based upon the assessed values of the land and improvement as determined by the provisions of the Assessment Act and of the regulations under that Act.  
  
For the purposes of imposing taxes on property which is subject to taxation the Council of the Band may by by-law establish different tax rates for such categories of taxes as the Council of the Band deems appropriate.
12. Taxes are due as of June 30 of the year in which they are levied.



17. In carrying out a valuation, the assessor may use market value techniques that value land on the basis of statutory or regulated rates in use in the Province of British Columbia or by comparison with assessments in adjacent jurisdictions.
18.
  - (1) Except as provided in subsection (2), the assessor shall value land as if the taxable interest were fee simple without encumbrance or restriction.
  - (2) Notwithstanding subsection (1), if the Council of the Band has, in a lease or other instrument granting an interest in land, placed a restriction on the use of the land, the assessor shall consider the restriction.
  - (3) The duration of the interest referred to in subsection (2) or the right of the Council of the Band to terminate an interest is not a restriction within the meaning of subsection (2).

**PART VIII  
THE ASSESSMENT ROLL**

19. No later than February 28 for the 1993 taxation year and no later than December 31 in each year thereafter the tax administrator shall prepare an assessment roll containing the following:
  - (a) a brief description of each parcel of taxable land or interest in land;
  - (b) the name and address of the person liable for taxes in respect of each parcel of taxable land or interest in land;
  - (c) the value of each parcel of taxable land or interest in land, as determined under Part VII; and
  - (b) the annual land tax in respect of each parcel, and where applicable, the tax payable with each payment of rent.
20. The tax administrator shall include in the assessment roll the particulars set out in section 18 for any land or interest in land in respect of which grants-in-lieu of taxes are sought.
21. The assessor shall set out the value of improvements separately from the value of the bare land on which they are located.
22.
  - (1) A person may change his address as set out in the assessment roll by giving written notice to the tax administrator.
  - (2) A person who is the holder of a charge or an interest in land or on the right to use, occupy or possess land may give written notice, with full particulars of the nature, extent and duration of the charge to the tax administrator, and request copies of all tax notices issued during the duration of the charge, and the assessor shall enter that person's name and address on the assessment roll.
23.
  - (1) The assessment roll is effective on its adoption by resolution of the Council of the Band.
  - (2) On adoption, the assessment roll is open to inspection in the Skeetchestn Band office by any person during regular business hours.

24. (1) The tax administrator shall, as soon as practical after adoption of the assessment roll by resolution of the band council, mail a notice of assessment to every person named in the assessment roll in respect of each parcel of land or interest in land for which that person is liable to taxation or for which grants-in-lieu of taxes may be sought.
- (2) The notice of assessment shall be in the form set out in Schedule II and shall contain the information set out in the assessment roll in respect of that parcel and shall contain a statement as to the right of appeal.
25. Where the tax administrator mails a notice of assessment, the tax administrator shall make an entry on the assessment roll of the date of mailing.

**PART IX  
ALTERATIONS AND ADDITIONS**

26. (1) Where the tax administrator finds that
- (a) taxable land or an interest in land or land in respect of which grants-in-lieu of taxes are sought is not entered in the assessment roll;
  - (b) the value of land or an interest in land is not the same as the valuation entered in the assessment roll by reason of
    - (i) the demolition, destruction or damaging of an improvement,
    - (ii) new construction or new improvements,
    - (iii) a change in a permitted use, or
    - (iv) a subdivision;
  - (c) there has been a change in the possession, use or occupation;
  - (d) there is any clerical error; or
  - (e) there has been a change in the eligibility for or the amount of, an exemption from taxation;
- the tax administrator shall amend the assessment roll to effect the necessary changes.
- (2) An amendment to the assessment roll is not effective until approved by resolution of the Council of the Band.
27. Where the assessment roll is amended, the tax administrator shall, as soon as practical after adoption of the amended assessment roll by resolution of the band council, mail a notice in the form set out in Schedule II in respect of the amended assessment to each person affected.

28. Where there has been an under-assessment resulting from
- (a) a person's failure to disclose information required under this By-law with respect to land or an interest in land; or
  - (b) a person's concealment of information required under this By-law with respect to land or an interest in land, that results in an incorrect levy of taxes;

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

29. Where a condition that gives rise to an amendment to the assessment roll existed during part of a taxation year, the tax administrator shall, in preparing an amended tax notice, adjust the amount of the taxes due on a pro rata basis.
30. Parts VIII, X, XI, XII and XIV apply with respect to an amended assessment roll and to an amended assessment notice.
31. Where the Council of the Band approves an amendment to the assessment roll for the current year, the tax administrator shall refund any excess taxes that have been paid, together with interest at the rate of \_\_\_ (per cent) per annum, and any balance unpaid shall, subject to notice of assessment and taxation, be due and payable, notwithstanding a receipt or certificate given by the tax administrator.

**PART X  
TAX NOTICE**

32. (1) Where the Council of the Band adopts an assessment roll, and after notices of assessment are mailed pursuant to section 24, the tax administrator shall forthwith mail, to every person whose name appears in the assessment roll, a tax notice in the form set out in Schedule III, in respect of each parcel of land or interest in land for which that person is liable to taxation, and, in the case of an amended assessment roll that has been adopted, the tax administrator shall mail an amended tax notice to every person affected by the amendment.
- (2) The tax notice referred to in subsection (1) shall contain the information set out in the assessment roll in respect of that parcel together with the particulars of any arrears and interest, and shall set out where payment is to be made, and the manner of payment.
33. Where the tax administrator mails a tax notice, s/he shall enter the date of mailing on the assessment roll.
34. Where the tax administrator mails a tax notice, the mailing of the tax notice constitutes a statement of and demand for taxes.
35. Where applicable, a tax notice shall set out that taxes are payable in conjunction with periodic lease payments under Part XIII.

**PART XI  
APPEALS**

36. (1) The Council of the Band shall appoint no fewer than 3 (three) members of the Band to be a Board of Revision.
- (2) A member of the Board of Revision holds office until removed by resolution of the Council of the Band.
- (3) The Council of the Band may appoint other members of the Band to the Board of Revision to act whenever a Board member is absent or there is a vacancy on the Board.
- (4) The members of the Board of Revision shall appoint a chairperson from among their members.

- (5) A majority of the members of the Board of Revision constitutes a quorum.
  - (6) A member of the Board of Revision shall not sit and hear an appeal where the member has a direct or indirect interest in the land to which the appeal relates.
37. (1) A person whose name appears in the assessment roll, or the person's agent or solicitor, may, within 30 days of the date of mailing of an assessment notice, appeal to the Board of Revision in respect of the following matters:
- (a) the liability to assessment;
  - (b) the assessed value;
  - (c) **the assessment classification;**
  - (d) any alleged inequity; or
  - (e) any alleged error or omission.
- (2) A notice of appeal shall be in the form set out in Schedule IV and shall be in writing, shall be signed by the appellant, or the appellant's agent or solicitor, and shall state the particulars and grounds for the appeal.
- (3) A notice of appeal shall set out a mailing address to which all notices for the appellant are required to be sent.
- (4) Where an appeal is taken with respect to an amended assessment notice, the appeal shall be confined to the amendment.
38. (1) On receipt of a notice of appeal, the Board of Revision shall give a notice of hearing to the appellant, to the assessor, and to any other person whose name appears in the assessment roll in respect of the land that is the subject of the appeal.
- (2) The Board of Revision shall give a notice of hearing by personal service, or if to a body corporate, by registered mail, at least 21 days before the sitting of the Board of Revision.
39. The Board of Revision may adjourn the hearing of an appeal.
40. The Board of Revision may proceed to hear and determine an appeal in the absence of the appellant or any affected person.

**PART VI  
INFORMATION FOR ASSESSMENT ROLL**

13. (1) Every person liable for tax and every person whose name is shown on the assessment roll shall, on request, forthwith furnish to the assessor or to the tax administrator, in writing and signed by the person concerned, information, in such detail as requested, in the form set out in Schedule I, concerning purchase price, terms and covenants in leases, construction costs, costs of alterations and repairs, rents payable, paid or agreed to be paid or otherwise concerning the land used or occupied by that person.
- (2) Where an assessor does not receive the information referred to in subsection (1), or is not satisfied that the information received is accurate, the assessor may value the land on the basis of information in his or her possession.

**PART VII  
ASSESSED VALUE**

14. (1) The Council of the Band may appoint one or more assessors for a specified or indefinite term.
- (2) An appointment under subsection (1) may be for the purpose of valuing particular land or particular kinds of lands, including any rights to occupy, possess or use land in the reserve, as set out in the resolution.
15. The assessor shall value taxable land and exempt land in respect of which grants-in-lieu of taxes will be sought.
16. (1) The assessor shall carry out a valuation no later than July 1, 1993 which valuation shall constitute the assessed value for tax purposes for 1993 and each subsequent year until it is replaced by a general revaluation or until amended in accordance with Part IX of this by-law.
- (2) The assessor shall carry out a general revaluation at least once every year.



41. (1) The Board of Revision is not bound by the rules of evidence.
  - (2) Evidence at a hearing by the Board of Revision need not be given under oath.
  - (3) The Board of Revision shall make best efforts to complete all hearings no later than March 15 (of) the taxation year in which the appeal was made.
42. Where the Board of Revision gives a decision with respect to an appeal
    - (a) the Board shall forthwith, by mail, notify the appellant, the assessor, and any person whose name appears in the assessment roll in respect of the land or interest in land that is the subject of the appeal of the decision of the Board; and
    - (b) where applicable, the tax administrator shall amend the assessment roll in accordance with the decision and mail an amended assessment notice to each affected person who is liable to pay the tax.
43. An appellant may appeal the decision of the Board of Revision to the Assessment Appeal Committee within 30 days of the date of mailing of the notice referred to in paragraph 42(a) by mailing to the Assessment Appeal Committee an appeal in writing that sets out the grounds for the appeal and is in the form set out in Schedule V.
44. The Council of the Band shall establish, each year, an Assessment Appeal Committee which shall consist of
    - (a) one person who is or was duly qualified to practice law in the Province of British Columbia;
    - (b) one person who has sat as a member of an appeal board to review assessments in and for the Province of British Columbia; and
    - (c) one person who is a member of the Council of the Band and who does not have any direct or indirect financial interest in any land or interest in land to which the appeal relates.

45. The Assessment Appeal Committee shall

- (a) hear all appeals from decisions of the Board of Revision;
- (b) select a Chairman of the Committee who shall supervise and direct the work of the Committee;
- (c) at least 10 days before the hearing of an appeal, mail, to the appellant and the assessor, a notice, in the form set out in Schedule VI, of the time and place for the hearing of the appeal, which notice shall specify the nature of the appeal;
- (d) have custody of all records, documents, evidence and proceedings before the Committee;
- (e) have control of its own proceedings in order to fairly and adequately determine any appeal and have the power to request the attendance of any person on the reserve who may possess relevant information to give evidence at the hearing of an appeal by mailing to the person, at least 10 days before the hearing of the appeal, a request in the form set out in Schedule VII;
- (f) forthwith, by mail, notify the appellant, the assessor, and any person whose name appears in the assessment roll in respect of the land or interest in land that is the subject of the appeal of the decision of the Committee; and
- (g) where applicable, request the tax administrator to amend the assessment roll in accordance with the decision of the Committee and request the tax administrator to mail an amended assessment notice, in the form set out in Schedule II, to each affected person who is liable to pay the tax.
- (h) make best efforts to complete all hearings no later than July 31 (of) the taxation year in which the appeal was made.

**PART XII**  
**DUE DATE AND INTEREST**

46. (1) Subject to sections 47 and 48, taxes are due and payable as of June 30 of each year notwithstanding that an appeal under Part XI may be pending.
- (2) All taxes payable under this By-law are debts due to the Taxation Authority and are recoverable as such in any court of competent jurisdiction or in any other manner provided by this By-law.
- (3) Where any person alleges that he or she is not liable to pay taxes imposed pursuant to this By-law, such person shall either initiate proceedings in a court of competent jurisdiction or launch an appeal under Part XI of this By-law. The proceedings shall be initiated within 60 days of the date of mailing of the tax notice referred to in Part X and the appeal shall be launched within the time set out in Part XI.
- (4) Unless a challenge is initiated as set out in section 46(3), the taxpayer shall thereafter be estopped from denying liability to pay taxes and estopped from challenging any steps taken to enforce the payment of taxes as provided in Part XVI.
47. Where taxes are due and payable in conjunction with payment of rent under Part XIII, the proportionate payment is due and payable on the date that the rent is due and payable.
48. Where an assessment roll is amended under this By-law, it shall, for the purposes of this Part, be deemed to be amended as of the date of adoption of the assessment roll under section 23.
49. Taxes in arrears, or any part thereof, shall bear interest at 10 (per cent), compounded annually, and such rate may be changed from time to time by By-law of the Council of the Band.
50. If taxes are in arrears and part payment is received, the payment shall be applied firstly to accrued interest and then arrears, and any balance shall be applied on account of current taxes.

**PART XIII  
PERIODIC PAYMENTS**

51. The Council of the Band, with the consent of the locatee where applicable, may declare that the tax, with respect to any land or interest in land that is rented, be expressed as a percentage of the rent payment and collected with it in accordance with the terms of a lease agreement or the terms of an agreement with the landlord.
52. Where the Council of the Band has entered into an agreement with the Crown, or with any person entitled to receive rents, for the collection of tax under this Part, the receipt by the Crown or such person of a payment on account of tax shall be a discharge of the liability for tax to the extent of the payment.

**PART XIV  
RECEIPTS AND CERTIFICATES**

53. Except where Part XIII applies, on receipt of a payment of taxes, the tax administrator shall issue an official receipt to the payer, and shall enter the number of the receipt on the assessment roll opposite the land or interest in land for which the taxes are paid.
54. On a request in writing, the tax administrator shall issue a certificate showing whether taxes have been paid with respect to any taxable land or interest in land, and if not, the amount of taxes and interest outstanding.

**PART XV  
APPLICATION OF REVENUES**

55. (1) All moneys raised under this By-law shall be placed in a special account or accounts.
- (2) Moneys raised shall include
- (a) taxes;
  - (b) grants-in-lieu of taxes;
  - (c) interest; and
  - (d) amounts collected on account of costs.
- (3) Subject to section 56, an expenditure made out of moneys raised under this By-law shall be made under authority of a separate By-law.

56. (1) The following expenditures of funds raised under this By-law are hereby authorized
- (a) refunds of overpayments and interest;
  - (b) all expenses of preparation and administration of this By-law;
  - (c) the remuneration of an assessor and the tax administrator;
  - (d) all legal costs and other expenses of enforcement of this By-law;
  - (e) any refund of moneys under Part XVI.

**PART XVI  
COLLECTION AND ENFORCEMENT**

**PROOF OF DEBT**

57. 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 VIII to this By-law.
58. (1) A person named in an assessment roll as having the use, occupation or possession of land or an interest in land in the reserve is liable for all taxes imposed in respect of the land or interest in land during the year and all unpaid taxes imposed in previous years.
- (2) Any tax, or portion thereof, due and payable under this By-law that has not been paid may be certified by the tax administrator, who shall attach a copy of that part of an assessment roll that refers to the property taxes which are payable. Such certification shall be in the form provided in Schedule IX, and when so certified is prima facie proof of the debt.

**SPECIAL LIEN AND PRIORITY OF CLAIM**

59. (1) Taxes due and payable are a special lien and encumbrance on the interest of the user, possessor or occupier of the land, as well as on improvements located on the land.
- (2) The special lien and encumbrance referred to in section 59(1) attaches to the interest being taxed, and without limiting the foregoing, attaches to the interest of a subsequent user, possessor or occupier of the land or other assessed proprietary interest.
- (3) A certificate issued under section 58(2) may be registered in the Surrendered and Designated Lands Register kept pursuant to Section 55 of the Indian Act or the Reserve Land Register kept pursuant to section 21 of the Indian Act.

- (4) When registered pursuant to section 59(3), the special lien and encumbrance, with approval from the Minister, shall have priority over every claim, privilege, lien, charge, security interest, or encumbrance of every person, from the time of its registration.
- (5) When all taxes levied against the land have been paid, the tax administrator shall certify that the special lien and encumbrance against the property referred to therein has been discharged, and shall register such certification in the Surrendered and Designated Lands Register or the Reserve Land Register. Such certification shall be sufficient proof of the payment of the taxes and the discharge of the special lien or encumbrance.
- (6) Subject to approval of the Minister and the consent of the locatee where applicable, no property or any interest therein shall be transferred or assigned, nor shall there be any further transaction in respect of such property, until the special lien and encumbrance has been discharged in accordance with section 59(5).
- (7) The special lien and encumbrance is not lost or impaired by reason of any technical error or omission.

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

60. (1) In January following the year for which taxes are imposed, the tax administrator shall prepare a list of taxes which have not been paid, together with the name of the assessed taxpayer. The list shall be submitted to the Band Council who shall, subject to section 60(2), approve collection proceedings be taken on all overdue taxes.
- (2) The Band Council, upon receipt of the list referred to in section 60(1), may, upon application of the tax debtor, postpone the taking of enforcement proceedings against some or all of the assessed taxpayers where it is determined, in the sole discretion of the Band Council, that such enforcement would result in undue hardship.

- (3) Immediately following receipt of the approval provided pursuant to section 60(1) herein, the tax administrator shall, by mail, and in the form set out in Schedule X, serve a Demand for Payment and Notice of Enforcement Proceedings on all persons whose names are on the approved list, and any locatee, tenants, agents or employees of such person whose rights, proprietary or otherwise, may be affected by the enforcement proceedings.

**DISTRESS: SEIZURE OF GOODS**

61. (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 section 60, with the consent of the locatee, proceedings by way of distress, as set out herein, may be taken by the tax administrator.
- (2) The tax administrator shall serve a Notice of Distress on the Tax Debtor and provide a copy of same to the locatee, where applicable, in the form set out in Schedule XI.
- (3) If the taxes, or any portion thereof, remain outstanding following the time provided by the Notice of Distress, then the tax administrator shall effect a seizure by distress of such property, and post a notice of the property which is seized pursuant to this section on the land. The seized property shall then be in the possession of the Band, as represented by the tax administrator.
- (4) So long as the taxes, or any portion thereof, remain outstanding, no goods seized pursuant to section 61(3) which is located on Reserve shall be removed therefrom, and any such removal shall be considered a trespass. Without restricting the generality of the foregoing, no such property shall be seized by a bailiff, sheriff, assignee or liquidator or trustee, or authorized trustee in bankruptcy, except under the authority of Band Council.



**DISTRESS: SALE OF GOODS SEIZED BY DISTRESS**

62. (1) Without restricting the generality of the provisions of section 45(3), if the tax administrator seizes by distress the Tax Debtor's goods pursuant to section 61(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, with the consent of the locatee, where applicable, the property may be sold in accordance with this Part and the Tax Debtor is estopped from denying the validity of the seizure and sale of such property.
- (2) Upon the expiration of 60 days after a seizure by distress pursuant to section 61(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, with the consent of the locatee, where applicable, 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 XII to this By-law shall be published in at least one newspaper of general local circulation for 7 days prior to the sale, and shall be posted on the Tax Debtor's premises located on reserve.
- (4) The sale of the goods seized by distress shall be conducted at the time and place advertised pursuant to subsection (3), unless it is necessary to adjourn such sale, in which case an additional notice shall be published in the manner provided by sub-section (3).
- (5) Any surplus resulting from the sale conducted pursuant to subsection (4), after deducting all liabilities of the Tax Debtor, including all costs and charges arising from the sale, shall be paid to the owner of the property seized. In the event that the tax administrator is uncertain as to the person entitled to such surplus the tax administrator shall pay such money into court by way of interpleader action.
- (6) Any goods of any Tax Debtor that would be exempt from seizure under a writ of execution issued by a superior court of the province in which the seizure is made are exempt from seizure under this section.

## CANCELLATION OF PROPRIETARY INTEREST HELD BY TAXPAYER

63. (1) Upon the expiration of 6 months after the time provided in the Demand for Payment and Notice of Enforcement Proceedings served pursuant to section 60(3) herein, the tax administrator may request authorization from the Council of the Band to issue a Notice of Cancellation of the Tax Debtor's interest in the reserve in the form of Schedule XIII to this By-law. Prior to giving such authorization the Council of the Band shall obtain the consent of the Minister and the locatee, where applicable, or such other party as may be lawfully required.
- (2) The tax administrator shall mail a copy of the notice referred to in subsection (1) to every place where the interest is registered and to the locatee, where applicable.
- (3) Where taxes with interest are not paid within 30 days, the lease, licence or permit may be cancelled. The tax administrator shall certify the cancellation in the form provided in Schedule XIV to this By-law. A certificate issued under this section shall be registered in the Surrendered and Designated Lands Register and the Reserve Land Register.

## SALE OF IMPROVEMENTS OR PROPRIETARY INTERESTS

64. (1) The tax administrator may, upon the expiration of six months following the service of the Demand for Payment and Notice of Enforcement Proceedings pursuant to section 60(3) and upon receiving the authorization provided for in section 63(1), serve upon the Tax Debtor and provide to the locatee, where applicable, a Notice of Sale of Improvements and Disposition of Interests on Reserve, in the Form of Schedule XV to this By-law.
- (2) Upon the expiration of the time provided by the Notice served pursuant to subsection (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 or disposition, the tax administrator, with the consent of the Minister and the locatee, where applicable, shall sell the improvements and dispose of the interest of the Tax Debtor in the Reserve by public auction, or pursuant to subsection (5) by public tender.

- (3) The Band Council shall prescribe the method of public tender, including the conditions of sale, method of publication or circulation, and conditions attached to the acceptance of any offer.
- (4) A Notice of Sale of Improvements and Disposition of Interest in the Reserve in the form of Schedule XV to this By-law shall be published in at least one newspaper of general local circulation for 7 days prior to the sale, and shall be posted on the Tax Debtor's premises located on reserve.
- (5) The sale of the improvements and disposition of interest in the Reserve shall be conducted at the time and place advertised pursuant to subsection (3), unless it is necessary to adjourn such disposition. If an adjournment is necessary an additional notice shall be published in the manner provided by subsection (3).
- (6) The sale of the improvements and disposition of the interest in the Reserve by public tender approved by the Band Council pursuant to subsection (4), shall be conducted in the manner provided by the Band Council pursuant to that section.
- (7) The tax administrator, upon receiving the prior approval of the Band Council, may at any sale and disposition conducted pursuant to subsection (2) or (4), set an upset price equal to the outstanding taxes with respect to that property, and that upset price shall be the lowest price for which the improvements may be sold and the interest in the Reserve disposed.
- (8) Where the tax administrator sets an upset price pursuant to subsection (7), and there is no bid at the sale and disposition conducted pursuant to subsection (2) or (4) that is equal to or greater than the upset price, the Band shall assume the obligations of the lessor and shall become the purchaser of the improvements and the holder of the Tax Debtor's interest in the Reserve at the upset price.

- (9) At any time within 6 months after the sale and disposition held pursuant to subsection (2) or (4), the Tax Debtor may redeem his/her improvements and interest in the Reserve by paying to the tax administrator the full amount of all taxes for which the improvements were sold and the interests disposed, together with all taxes which have subsequently fallen due.
- (10) If upon the expiration of the redemption period provided by subsection (9), any amount of the taxes remains outstanding, the sale of the improvements and disposition of the interests shall be considered final and with Ministerial consent, the purchaser shall obtain title to the improvements and to the Tax Debtor's interest in the Reserve. The tax administrator shall certify the sale in the form provided in Schedule XVI of this by-law. A certificate issued under this section shall be registered in the Surrendered and Designated Lands Register or the Reserve Land Registry and shall be served on the Tax Debtor.
- (11) Upon the filing of the certificate provided by subsection (10), the Purchaser shall be substituted for the Tax Debtor as the holder of the interest in the Reserve, and in addition to any other obligations, shall be liable for all future taxes assessed against that interest.
- (12) Upon the filing of the certificate provided by subsection (10), any surplus resulting from the sale and disposition conducted pursuant to subsection (2) or (4), after deducting all outstanding taxes of the Tax Debtor, including all costs and charges arising from the sale and disposition, shall be paid or returned to the Tax Debtor. In the event that the tax administrator is uncertain as to the person entitled to such surplus the tax administrator shall pay such money into court by way of interpleader action.
- (13) Upon the filing of the certificate provided by subsection (10), any remaining debt of the Tax Debtor with respect to that property, including all costs and charges arising from the sale and disposition, shall be extinguished.

- (14) If, pursuant to subsections (8) and (10) the Band has become the owner of the improvements and interest in the Reserve, the tax administrator may sell such within 90 days for not less than the upset price set pursuant to subsection (8).

#### **GARNISHMENT OF RENT AND OTHER MONIES**

65. (1) Where taxes are due on land occupied by a tenant whose landlord is liable for the taxes, the tax administrator may, by registered mail, in the form set out in Schedule XVII, give no less than 30 days' notice to the landlord that, on continued default of payment of taxes, the tax administrator shall proceed with collection of rent under this section.
- (2) Where a landlord fails to pay taxes in full within 30 days after the tax administrator gives notice pursuant to subsection (1), the tax administrator shall give the tenant notice in writing, in the form set out in Schedule XVII, to pay to the Taxing 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 or her to the Taxing Authority in response to a notice served pursuant to subsection (2).

#### **Section 66 deleted:**

#### **FORFEITURE OF PROPERTY**

67. (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 interest in the reserve in respect of which the taxes remain unpaid shall, subject to subsections (2), (3), (4) and (5) herein, be absolutely forfeited.
- (2) The Tax Debtor's interest in the reserve shall not be forfeited under subsection (1) until the tax administrator serves a Notice of Forfeiture pursuant to subsection (4) and in the form set out in Schedule XVIII, on the Tax Debtor and on anyone else who may be in lawful possession of the lands and the date on which the Tax Debtor's interest in the reserve forfeits shall be the 40th day after the date on which the notice was served.

- (3) Prior to serving the Notice of Forfeiture pursuant to subsection (4), the tax administrator shall obtain authorization from the Taxation Authority to proceed by forfeiture. The Taxation Authority shall obtain the consent of the Minister and the locatee, where applicable, or such other party as may be lawfully required, prior to giving the tax administrator authority to serve a Notice of Forfeiture.

- (4) The Notice of Forfeiture shall state:
- (a) that the interest held by the Tax Debtor in the reserve is subject to forfeiture under this section,
  - (b) the amount of all taxes, costs and fees that are due and payable to the date of the notice,
  - (c) the date on which the interest in the reserve held by the Tax Debtor will forfeit,
  - (d) the right to prevent forfeiture by payment under this section,
  - (e) that on forfeiture under this section, the interest held by the Tax Debtor in the reserve will be forfeited clear of all charges except those rights of way, easements or other such third party interests which otherwise attach to the land or interest in land,
  - (f) that the Minister and the locatee, where applicable, have consented to the Band Council exercising this right.
- (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 Tax Authority.
- (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 tax administrator shall certify, in the form set out in Schedule XIX to this by-law that the interest in the reserve held by the Tax Debtor has been forfeited and the Registrar shall record the document cancelling the Tax Debtor's interest in the Reserve in the Register of Surrender and Designated Lands and the Reserve Land Register.
- (8) The band shall be deemed to become the interest holder of the tax debtor's interest in the Reserve.

## ABSCONDING TAXPAYER

68. (1) Notwithstanding section 60, the Band Council, with the consent of the locatee where applicable, may authorize the tax administrator to commence collection proceedings set out in sections 61, 62, 63 and 66 or abridge or dispense with the time periods required therein, at any time when the Band Council believes, on reasonable grounds, that taxes will be uncollectible because of the actions or proposed actions of the Taxpayer.
- (2) Without restricting subsection (1), where the tax administrator has reasonable grounds for believing that the assessed Taxpayer is planning to remove any or all of his/her property from the Reserve, dismantle or remove his/her 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/she shall apply to the Band Council, who with the consent of the locatee where appropriate, may authorize the immediate commencement of the collection proceedings set out in sections 61, 62, 63, and 66 and abridge or dispense with the time periods required therein.
- (3) In the alternative to subsection (1), or upon the request of the Band Council following the application provided by subsection (2), the tax administrator may initiate proceedings in a court of competent jurisdiction, notwithstanding the fact that the time for payment of taxes has not yet expired.



## DISCONTINUANCE OF SERVICES

69. With the approval of the Band Council, any services provided by the Band or pursuant to any contract with the Band, to the Tax Debtor or to the lands or interests located on the reserve which have been assessed pursuant to this By-law may be discontinued. A Notice of Discontinuance of Services in the form of Schedule XX to this By-law, shall be served upon the Tax Debtor and to the locatee where appropriate, 30 days prior to such discontinuance, and shall include the date, time and place within that 30 days, upon which the Tax Debtor or the locatee can appear before the Band Council to show cause as to why the services should not be discontinued. Following the appearance before Council, the Council shall determine whether or not it will discontinue such services, and if so advise the person providing such services, to discontinue such services.

## PART XVII

### SERVICE AND LOCAL IMPROVEMENT CHARGES

70. (1) The Council of the Band may, by By-law, impose service and local improvement charges applicable to a part of the reserve (hereinafter in this Part called the "area") to raise money for the following purposes
- (a) the construction or installation of a highway, lane, sidewalk, boulevard, sanitary or storm sewer, irrigation work, street lights, water supply system, parking facility, gas supply system, drain, or other works that benefit property in the area;
  - (b) the maintenance, operation, repair or construction of works;
  - (c) cutting grass or weeds or trimming trees or shrubbery on any highway, lane or other public place;
  - (d) suppression of dust on any highway, lane, or other public place;
  - (e) collection and disposal of garbage;
  - (f) collection and disposal of night soil or the contents of sewage holding tanks; and
  - (g) notwithstanding paragraphs 1(a) to 1(f) inclusive, such other projects for the maintenance, improvement or repair of properties within the area as the Council of the Band may determine to be necessary or beneficial.
- (2) In this Part, "charge" means a local improvement charge and a service charge.
- (3) A charge shall be based on the actual or estimated annual cost of the local improvement or service and shall be levied at a uniform rate or rates based on
- (a) the number of lineal feet along the fronting or abutting lands;
  - (b) the area of the fronting or abutting lands;
  - (c) the number of dwelling-units or commercial or industrial occupancies on the lands served;

- (d) the estimated or actual use or consumption of the service by occupants of the lands served;  
or
  - (e) two or more of the above in combination.
- (4) The costs levied shall include any expenses of engineering, advertising, interest and carrying costs, sinking-fund or amortization costs, banking, legal fees, administration and any other expenses incidental to initiating and carrying out the work.
- (5) Notwithstanding section 6, land or interests in land not subject to tax are subject to charges levied under this Part.
71. (1) Before imposing a charge, the Council of the Band shall give notice by
- (a) publishing the notice, at least 15 days prior to the meeting referred to in section 72, in a newspaper of general circulation on the reserve, if any;
  - (b) posting the notice in the band administration offices and in prominent locations on the reserve; and
  - (c) sending the notice by registered mail, in the form set out in Schedule XXI, to affected holders or occupiers who are not resident on the reserve and providing the locatee with a copy of the notice.
- (2) The notice required by paragraphs (1) (b) and (c) shall be given at least 15 days prior to the meeting referred to in section 72.
- (3) It shall be sufficient notice under paragraph (1) (c) if the address in the current assessment roll is used.
- (4) The notice shall state
- (a) the intention of the Council of the Band to have the work performed and levy the charge;
  - (b) the area in respect of which the charge is to be levied;
  - (c) the rate at which the charge will be levied; and
  - (d) that the Council of the Band shall hold a public meeting to consider written and oral representations.

72. (1) On the date and at the time and place set out in the notice referred to in section 71, the Council of the Band shall sit and receive and hear representations.
  - (2) The Council of the Band shall not proceed with the charge until after it holds public meetings to consider representations.
  - (3) Notwithstanding subsection (2), where 90 days have passed since a public meeting, the Council of the Band shall not proceed with a charge unless it again gives notice under section 71.
73. (1) Where the Council of the Band imposes a charge, it need not give notice in each succeeding year, unless it proposes to amend the By-law that imposes the charge.
  - (2) A uniform increase, not exceeding 10 per cent, in the rate of a charge because of an increase in actual or estimated cost is not an amendment to the By-law that imposes the charge for the purposes of subsection (1).
74. (1) The tax administrator shall keep separate accounts for money raised by each charge under this Part.
  - (2) The Council of the Band shall expend the money raised under this Part, and any interest that has accrued on that money, for the purpose and within the area stated in the implementing By-law.


75. (1) Charges under this Part shall be administered and enforced under this By-law in the same manner as taxes.
- (2) For greater certainty, it is hereby declared that charges are a special lien under Part XVI.
- (3) The roll for a charge may be part of or a supplement to the assessment roll.

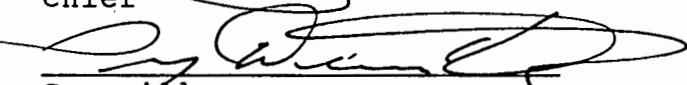
PART XVIII


GENERAL AND MISCELLANEOUS

76. (1) Nothing under this By-law shall be rendered void or invalid, nor shall the liability of any person to pay tax or any other amount under this By-law be affected by
- (a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;
  - (b) an error or omission in an assessment roll, tax notice, or any notice hereunder; or
  - (c) a failure to do something within the required time.
77. No action or proceeding for the return of money paid to the Band, whether under protest or otherwise, on account of a demand, whether valid or invalid, made for tax or any amount under this By-law, shall be commenced after the expiration of 6 months from the making of the payment; but the payment shall be deemed to have been voluntarily made.
78. A finding by a court that a provision of this By-law is void or invalid shall not affect the validity or invalidity of the rest of the By-law.
79. This By-law, or such part as is approved, shall come into force and effect on approval by the Minister, in whole or in part.

This By-law is hereby enacted by the Council of the Band at a duly convened meeting held on the 15th day of February 1993.

  
Chief

  
Councillor

  
Councillor

  
Councillor

**SCHEDULE I  
(Section 13)**

**REQUEST FOR INFORMATION**

To:

Address:

RE:

(Property Description)

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

- 1.
- 2.
- 3.

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

Yours truly,

Assessor

**SCHEDULE II**  
**(Sections 24(2), 27, 28, and 45(g))**

**NOTICE OF ASSESSMENT**

To:

Address:

RE:

(Description of Property or taxable interest)

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

Name(s)

Address(es)

The assessed value of the land or interest in land is  
\_\_\_\_\_.

And take notice that you may, within 30 days of the date of mailing of this Assessment Notice, appeal the assessment to the Board of Revision in respect of liability to assessment, assessed value, any alleged inequity or any alleged error or omission. The notice of appeal must be in writing and signed by the appellant, and shall set out a mailing address to which all notices to such appellant may be sent.

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

Tax Administrator



**SCHEDULE III  
(Section 32)**

**TAX NOTICE**

To:

Address:

RE:

(Description of land or interest in land)

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

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

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Assessed value	\$ _____
Taxes (current year)	\$ _____
Arrears	\$ _____
Interest	\$ _____
Total Payable	\$ _____

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

Tax Administrator

**SCHEDULE IV  
(Section 37)**

**APPEAL TO BOARD OF REVISION**

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

**(Description of the Property)**

On the following grounds:

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

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

PRINTED NAME OF APPELLANT

APPELLANT'S  
SIGNATURE

to

Address to which all notices  
appellant are to be sent.

TO: Board of Revision

**SCHEDULE V  
(Section 43)**

**APPEAL TO THE ASSESSMENT APPEAL COMMITTEE**

TO: The Assessment Appeal Committee  
c/o \_\_\_\_\_ Indian Band

TAKE NOTICE that I, or a person on behalf of me  
\_\_\_\_\_, (name) of \_\_\_\_\_  
\_\_\_\_\_, (address), an appellant pursuant to section 44 of  
the \_\_\_\_\_ Property Tax By-law, hereby appeal the  
decision of the Board of Revision (describe decision) with  
respect to the following property:

**(Description of Property)**

On the following grounds:

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

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

PRINTED NAME OF APPELLANT

APPELLANT'S SIGNATURE

Address

**SCHEDULE VI  
(Paragraph 45(c))**

**NOTICE OF HEARING**

To:

Address:

RE:

(Description of Property)

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

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

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

Chairman  
Assessment Appeal Committee

**SCHEDULE VII  
(Paragraph 45(e))**

**REQUEST FOR ATTENDANCE**

To:

Address:

Whereas an appeal has been filed with respect to a decision of the Board of Revision dated the \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_, relating to property described as \_\_\_\_\_ (description of property), and whereas it has been made to appear that you may have information to assist the Assessment Appeal Committee.

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

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

Chairman  
Assessment Appeal Committee

**SCHEDULE VIII**

**(Section 57)**

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

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

**SCHEDULE IX  
(Subsection 58(2))**

**CERTIFICATION OF DEBT  
OWING BY THE TAXPAYER**

PURSUANT TO THE \_\_\_\_\_ BAND PROPERTY TAX BY-LAW

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

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

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

Administrator

**SCHEDULE X**  
**(Subsection 60(3))**

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

TO:

ADDRESS:

RE:

(Description of property)

The payment date of June 30, 19\_\_\_, prescribed by the Notice of Taxes served on you with respect to the above-noted property has now expired. The \_\_\_\_\_ (Taxation Authority) 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 \_\_\_\_\_ Band Property Tax By-law contains detailed procedures allowing for the enforcement and collection of a tax debt which is due and owing. These enforcement and collection procedures may affect your property, including chattels located on this property and may affect the on-going services being provided to your property. The remedies and procedures which may be used by the Tax Administrator are set out in the \_\_\_\_\_ Band Property Tax By-law. A copy of the By-law is available for your review from the Tax Administrator upon request.

(NOTE: An option for the Band is to list all of the steps which the By-law provides for the collection of outstanding tax debts.)

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

Tax Administrator



**SCHEDULE XI  
(Sections 61 and 62)**

**NOTICE OF DISTRESS**

TO:  
ADDRESS:

RE:  
(Description of Property)

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

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

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

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

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

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

Tax Administrator

**SCHEDULE XII  
(Section 62)**

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

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

At the above-noted sale, the following goods, seized by Distress pursuant to sections 61 and 62 of the \_\_\_\_\_ Band Property Tax By-law, will be sold, with the proceeds of such sale being used to pay the outstanding tax debt:

**GENERAL DESCRIPTION OF THE GOODS**

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

Tax Administrator

**SCHEDULE XIII**  
**(Subsection 63(1))**

**NOTICE OF CANCELLATION OF INTEREST IN THE RESERVE**

TO:

ADDRESS:

RE:

(Description of Property)

(Interest on Reserve)

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

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

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

Tax Administrator

**SCHEDULE XIV**  
**(Subsection 63(3))**

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

RE:

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

(Interest on Reserve)

I, \_\_\_\_\_, Tax Administrator for the \_\_\_\_\_ Indian Band, hereby certify that the above-mentioned interest on the \_\_\_\_\_ Reserve has been cancelled or terminated pursuant to Section 63(3) of the \_\_\_\_\_ Band Property Tax By-law as a result of the failure of \_\_\_\_\_ to pay the outstanding tax debt which was due and payable.

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

Tax Administrator

**SCHEDULE XV**  
**(Subsections 64(1) and 64(3))**  
**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 to 60 (sixty) days after the date of this notice will result in the Tax Administrator for the \_\_\_\_ 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 \_\_\_\_\_ Reserve shall be published in the \_\_\_\_\_ newspaper for 7 (seven) days prior to such sale and disposition, and shall be posted on the above-noted property located on the Reserve.

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

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

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

Tax Administrator

SCHEDULE XVI

(Section 64(10))

CERTIFICATION OF SALE AND  
DISPOSITION OF INTEREST ON RESERVE

RE:

(Description of Interest on Reserve)

(Description of Improvements)

I, \_\_\_\_\_, Tax Administrator of the \_\_\_\_\_ Indian Band, hereby certify that resulting from the failure of \_\_\_\_\_ to pay the outstanding tax debt on the above-mentioned interest on Reserve, that interest has been disposed of by Public Auction (or Tender) and the above-mentioned improvements have been sold by Public Auction or Tender pursuant to Sections 64(5) and 64(6) for Public Tender) and 64(10) of the \_\_\_\_\_ Band Property Tax By-law. The following person shall, pursuant to section 64(11) of that By-law, be substituted for the Tax Debtor as the holder/owner of the above-noted interest in the Reserve, including the improvements:

NAME AND ADDRESS OF PURCHASER AT SALE

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

Tax Administrator

**SCHEDULE XVII**  
**(Subsections 65(1), 65(2) and 66(1))**

**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 \_\_\_\_\_ (Taxing Authority). Pursuant to section 66 of the \_\_\_\_\_ Property Tax By-law, the Tax Administrator may require the payment of monies which are payable to the Tax Debtor on Reserve to be paid to the Taxing Authority, 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 Tax Administrator at the \_\_\_\_\_ 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 Taxing Authority upon the expiration of 30 (thirty) days from the receipt of the monies, unless the Tax Debtor has served the Taxing Authority with notice that court proceedings have been taken in respect of the garnishment. If court proceedings are taken, the Tax Administrator shall not pay the money out to the Taxing Authority until there has been a judgment of the Court.

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

Tax Administrator

**SCHEDULE XVIII  
(Section 67(2))**

**NOTICE OF FORFEITURE**

TO:

ADDRESS:

RE:

(Description of Property)

(Interest in the Reserve)

TAKE NOTICE THAT taxes imposed by the \_\_\_ Band's Property Tax By-law for the above-noted property in the year(s) \_\_\_, \_\_\_, have been outstanding for two (2) years and pursuant to Section \_\_\_, 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 (fortieth) day after the date of this notice, the interest you hold in this property will be absolutely and unconditionally forfeited to the \_\_\_ 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 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:

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

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

Tax Administrator



**SCHEDULE XIX**

**(Subsection 67(7))**

**CERTIFICATION OF FORFEITURE**

RE:

(Description of Property)

(Interest on Reserve)

I, \_\_\_\_\_, Tax Administrator for the \_\_\_\_\_ 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 \_\_\_\_\_ Reserve, such interest has been forfeited to the \_\_\_\_\_ Band pursuant to Sections \_\_\_\_\_ and \_\_\_\_\_ of the \_\_\_\_\_ Band Property Tax By-law.

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

Tax Administrator

**SCHEDULE XX  
(Section 69)**

**NOTICE OF DISCONTINUANCE OF SERVICES**

TO:

ADDRESS:

RE:

(Description of Property)

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

LIST SERVICES TO BE DISCONTINUED

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

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

Tax Administrator

**SCHEDULE XXI  
(Paragraph 71(1)(c))**

**NOTICE OF HEARING**

To:

Address:

RE:

(Specify proposed service or  
local improvement charge)

Take notice that the Council of the Band shall hold a public meeting at \_\_\_\_\_ (give location) on the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_, to consider representations from affected ratepayers with respect to the above-noted proposed service/local improvement charge.

And take notice that you may also submit to the Council of the Band any written submissions which will be considered at the said meeting.

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

Chief and Council

**SUMMARY OF STEPS FOR THE COLLECTION  
AND ENFORCEMENT OF OUTSTANDING TAXES**

1. Tax notice sent in \_\_\_\_\_.
2. 60 days after the date of mailing of Tax Notice, Taxpayer must initiate either a Court proceeding or an Appeal pursuant to Part XI.
3. On June 30th of each year all taxes are due and payable,
  - pursuant to section 47.2 they become a debt owed to the Taxation Authority
  - pursuant to section 60 they become a special lien and encumbrance attached to the interest being taxed.
4. In January of the following year, the tax administrator prepares a list of outstanding taxes and submits such to the Band Council, who subject to determining to postponing enforcement because of hardship, shall approve enforcement proceedings. Immediately following Band Council approval the tax administrator serves Demand for Payment and Notice of Enforcement.

**30 DAYS AFTER THE DEMAND is served taxes can be enforced by:**

**a. DISTRESS:**

Notice of Seizure

7 days after notice, posting of notice on property and seizure of goods

60 days after seizure, Notice of Sale and deemed abandonment

7 days publication of Notice of Sale

Sale of Goods, proceeds to tax debt, surplus to Tax Debtor

**b. GARNISHMENT:**

Notice of Garnishment on reasonable knowledge that person is or will, within 90 days, be making a payment on reserve to Tax Debtor

Payment made to Tax Administrator by Third Party on day it would otherwise be payable to Tax Debtor

Payment held in trust for 30 days and then paid out to Band for outstanding taxes, unless court proceedings initiated

c. DISCONTINUANCE OF SERVICES

Notice of discontinuance

Within 30 days after the notice the Tax Debtor must show cause why services should not be discontinued

After 30 days and failure to show cause, services can be discontinued.

6 MONTHS AFTER THE DEMAND is served taxes can be enforced by:

a. CANCELLATION of interest in Reserve with or without SALE OF IMPROVEMENTS and DISPOSITION OF INTEREST IN RESERVE.

Authorization from Band Council to cancel

Notice of Cancellation, with or without Notice of Sale of Improvements and disposition of Interest in the Reserve

When a Notice of Sale of Improvements and disposition of Interest in the Reserve is served:

60 days after such notice, sale and disposition must be advertised for 7 days

sale and disposition by public auction or public tender

6 month redemption period following sale

Finalization of sale, proceeds to pay tax debt, surplus to Tax Debtor

When a Notice of Sale of Improvements is not served with the Notice of Cancellation, six months following Notice of Cancellation, cancellation of Tax Debtor's Interest in the Reserve.

IN DECEMBER OF THE SECOND YEAR AFTER THE CALENDAR YEAR IN WHICH TAXES WERE IMPOSED, taxes can be enforced by:

a. FORFEITURE:

Notice of Forfeiture

40 days after forfeiture, interest held by Tax Debtor vests in the Band