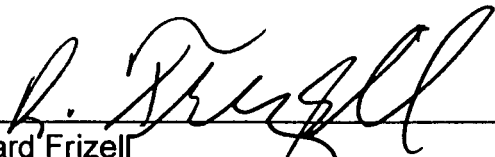


**CERTIFICATION**

Pursuant to Section 86, Indian Act RSC 1985 C.1-5 and amendments thereto, I certify that the attached copy of the Kwaw Kwaw Apilt First Nation Property Taxation By-law Amendment 1-1995 and Property Assessment By-Law Amendment 1-1995 dated 8 December 1995 is a true copy of the said by-law.



Richard Frizell  
Lands and Trust Services,  
a Superintendent as defined in  
Section 2(1) Indian Act RSC 1985

Minister of Indian Affairs  
and Northern Development



Ministre des Affaires  
indiennes et du Nord canadien

Ottawa, Canada K1A 0H4

I, the Minister of Indian Affairs and Northern Development, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-laws made by the Kwaw Kwaw Apilt First Nation, in the Province of British Columbia, at a meeting held on the 8<sup>th</sup> day of December 1995.

- **Property Taxation By-law Amendment 1-1995**
- **Property Assessment By-law Amendment 1-1995**

A handwritten signature in black ink, consisting of several loops and a long horizontal stroke at the end.

Dated at Ottawa, Ontario this 23 day of April 1996.

Canada

**KWAW KWAW APILT FIRST NATION**

PROPERTY TAXATION BY-LAW

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PROPERTY TAXATION BY-LAW  
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**KWAW KWAW APILT FIRST NATION  
PROPERTY TAXATION BY-LAW  
AMENDMENT 1995**

**WHEREAS** pursuant to section 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, including rights to occupy, possess or use land in a reserve;

**AND WHEREAS** the Council of the Kwaw Kwaw Apilt First Nation (also known as Kwaw Kwaw Apilt Indian Band) passed a By-law on February 11, 1992, known as The Property Taxation By-law, which was approved by the Deputy Minister of Indian Affairs and Northern Development, on behalf of the Minister of Indian Affairs and Northern Development, on February 14, 1992;

**AND WHEREAS** the Council of the Kwaw Kwaw Apilt First Nation (also known as the Kwaw Kwaw Apilt Indian Band) deems it advisable and in the best interests of the First Nation to amend the above named by-law;

**BE IT HEREBY RESOLVED** that the Chief and Council of the Kwaw Kwaw Apilt First Nation revokes the Kwaw Kwaw Apilt Indian Band Property Taxation By-law Amendment 1-1992 and all amendments thereto and enacts the following By-law pursuant to section 83(1) of the *Indian Act* for the purpose of taxation for local purposes of land or interests in land including rights to occupy, possess or use land.

**PART 1 - INTERPRETATION**

**SHORT TITLE**

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

**DEFINITIONS**

2.1 In this By-law:

"Act" means the *Indian Act*, R.S.C. 1985, c. I-5 and any amendments thereto;

"assessment" means a valuation of land, an interest in land or improvement for taxation purposes;

"Assessment By-law" means the Kwaw Kwaw Apilt First Nation Property Assessment By-law, Amendment 1-1992 dated 11th February 1992, and any amendments thereto;

<b>"assessment area"</b>	means the land situated within the boundaries of Kwaw Kwaw Apilt Indian Reserve Number 6;
<b>"Certificate of Occupation"</b>	means a certificate issued by the Minister of Indian Affairs and Northern Development under section 20(5) of the Act to a member of a band as evidence of the band member's right to occupy the land on a reserve that is described in the certificate;
<b>"Certificate of Possession"</b>	means a certificate issued by the Minister of Indian Affairs and Northern Development under section 20(2) of the Act to a member of a band as evidence of that band member's right to lawful possession of the land on a reserve that is described in the certificate;
<b>"Chief and Council"</b>	means the Chief and Council of the First Nation selected in accordance with the custom of the First Nation;
<b>"Collector"</b>	means the person appointed or engaged by the Chief and Council to carry out the purposes of this By-law, including the collection of taxes levied under this By-law;
<b>"delinquent taxes"</b>	means taxes which are due and payable and unpaid on or after July 15 of the taxation year in which they were first levied;
<b>"Expenditure By-law"</b>	means the Kwaw Kwaw Apilt First Nation Budget and Expenditure By-law dated 15 September 1993, and any amendments thereto;
<b>"First Nation"</b>	means the Kwaw Kwaw Apilt First Nation, also known as the Kwaw Kwaw Apilt Indian Band which is a band as defined in section 2(1) of the Act;
<b>"First Nation Resolution"</b>	means a resolution passed by a majority of a quorum of the councillors of the First Nation present at a duly convened meeting of Chief and Council;



"forest land"	means land which has as its highest and best use the growing and harvesting of trees but does not include a farm;
"head assessor"	means the person appointed by the Chief and Council pursuant to section 8.1 of the Assessment By-law;
"Home Owner Grant Act"	means the <i>Home Owner Grant Act</i> , R.S.B.C. 1979, c. 52 and any amendments thereto;
"improvement"	means improvement as defined in the Assessment By-law;
"Indian Lands Registry"	means the registry established by the Department of Indian Affairs and Northern Development to record reserve lands, and transactions affecting such lands and interest in land;
"Indian Self-Government Enabling Act"	means the <i>Indian Self-Government Enabling Act</i> , R.S.B.C. 1990, c. 52 and any amendments thereto;
"industrial improvement"	means industrial improvement as defined in the Assessment By-law;
"industrial improvement cost of"	means industrial improvement, cost of as defined in the Assessment By-law;
"interest holder"	means a person who holds land, an interest in land or improvements situated thereon under a Certificate of Possession, Certificate of Occupation, lease, sublease, permit or licence entered into or granted in accordance with the Act and includes a trustee of such land, interest in land or improvement;
"interest in land"	means an estate or interest in land, and for the purposes of this By-law includes an interest in land held under a Certificate of Possession, Certificate of Occupation, Notice of Entitlement, lease, sublease, permit or licence entered into or granted in accordance with the Act and an interest in land taken for public purposes under section 35 of the Act;

<b>"land"</b>	means any parcel of land, including land covered by water, sand or gravel and quarries but does not include coal or other minerals;
<b>"landlord"</b>	includes a lessee or sublessee of land, an interest in land or an improvement where that person leases the whole or part of his or her leasehold;
<b>"local government services"</b>	includes, but is not limited to local improvements, capital works, police protection, fire protection and the provision of any other services normally found in organized communities;
<b>"local improvement"</b>	means any of the following works or combination of them: <ul style="list-style-type: none"><li>(i) opening, widening, straightening, extending, grading, levelling, diverting, or paving a street;</li><li>(ii) constructing a sidewalk, foot crossing, curbing, bridge, culvert or embankment forming part of a street or storm drainage;</li><li>(iii) making, deepening, enlarging or lengthening a common sewer or water system;</li><li>(iv) making sewer or water service connections to the street line on land abutting the main;</li><li>(v) constructing a conduit for wires or pipes along or under a street; and</li><li>(vi) reconstructing, replacing or repairing any of the works mentioned or any other related works;</li></ul>
<b>"Minister"</b>	means the Minister of Indian Affairs and Northern Development;
<b>"Minister of Native Affairs"</b>	means the Minister of Native Affairs of the Province of British Columbia as defined in the <i>Indian Self-</i>

*Government Enabling Act;*

**"manufactured home"**

means any structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to be moved from one place to another by being towed or carried, and to provide:

- (i) a dwelling house or premises;
- (ii) a business office or premises;
- (iii) accommodation for any purpose other than those referred to subsections (i) and (ii);
- (iv) shelter for machinery or other equipment; or
- (v) storage, workshop, repair, construction or manufacturing facilities;

**"Notice of Entitlement"**

means a notice recorded in the Reserve Land Register acknowledging that a member of a band is in actual occupation of the land on a reserve that is described in the notice;

**"occupier"**

means a person who is actual possession of land within the assessment area or who simply occupies the land;

**"parcel"**

means a lot, block, or other area in which land within the assessment area is held or into which land within the assessment area is subdivided, but does not include a highway;

**"person"**

in addition to its ordinary meaning includes a partnership, association, company, society or body corporate, and the agent and trustee of a person;

**"pollution control installation"**

means sewage treatment plants, manure storage facilities, effluent reservoirs, effluent lagoons, deodorizing equipment and dust and particulate matter eliminators;

<b>"prime rate"</b>	means the variable interest rate per year declared by the Bank of Montreal from time to time to be its prime rate for Canadian dollar loans made by the Bank of Canada;
<b>"provincial authority"</b>	means <ul style="list-style-type: none"><li>(i) a municipality, a regional district or an improvement district as defined in the <i>Municipal Act</i>, R.S.B.C. 1979, c. 290 and any amendments thereto;</li><li>(ii) the Surveyor of Taxes as defined in the <i>Taxation (Rural Area) Act</i>, R.S.B.C. 1979, c. 400 and any amendments thereto;</li><li>(iii) any other local or provincial public authority that is authorized under an enactment to levy real property taxes or to receive revenue from real property taxes;</li></ul>
<b>"Rates By-law"</b>	means the Kwaw Kwaw Apilt First Nation Rates By-law dated 15 May, 1995 and any amendments thereto;
<b>"reserve"</b>	means reserve as defined in the Act;
<b>"Reserve General Register"</b>	means the land register maintained by the Department of Indian Affairs and Northern Development pursuant to section 55 of the Act;
<b>"Reserve Land Register"</b>	means the land register maintained by the Department of Indian Affairs and Northern Development pursuant to section 21 of the Act;
<b>"specific local improvement"</b>	means a local improvement benefitting specific parcels of land within the assessment area;
<b>"Sto:lo Taxation Centre"</b>	means the administrative office of the Taxation Authority which is situated at 7201 Vedder Road, Sardis, B.C.;

"tax debtor"	means any person with outstanding obligations to pay delinquent taxes;
"Taxation Authority"	means the Chief and Council of the Kwaw Kwaw Apilt First Nation;
"taxation fund"	means the taxation fund as defined in the Expenditure By-law;
"taxation year"	means the period commencing on January 1 of any year and ending on December 31 of the same year;
"taxes"	means all taxes levied under this By-law together with all penalties, interest, costs or other amounts payable;
"tenant"	includes a sublessee of land, an interest in land or an improvement; and
"utility services"	means services provided by the First Nation or contracted for by the First Nation and without limiting the generality of the foregoing, includes the supply of water, sewer disposal services and garbage collection and disposal services and any other services normally found in organized communities.

#### **TENSE**

- 3.1 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**

- 4.1 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.

#### **HEADINGS**

- 5.1 The headings contained in this By-law are inserted for convenience of reference only and form no part of this By-law.

## **INCLUDED WORDS**

- 6.1 Whenever the singular or masculine is used in this By-law, the same shall be construed as meaning the plural or feminine.

## **BY-LAW NOT PREJUDICIAL TO ABORIGINAL RIGHTS**

- 7.1 Nothing in this By-law, its administration or the exercise of any powers thereunder shall be interpreted as having any adverse impact on the aboriginal rights, titles or interests of the First Nation or any member of the First Nation.

## **PART 2 - TAXABLE PROPERTY**

### **TAXABLE PROPERTY**

- 8.1 Except as provided in section 9.1 of this By-law, all land, interests in land and improvements within the assessment area are subject to taxation under this By-law.

### **EXEMPT PROPERTY**

- 9.1 The following land, interests in land and improvements within the assessment area are exempt from taxation under this By-law:
- 9.1.1 any land, interest in land or improvement owned, occupied, used or held by the First Nation or by a member of the First Nation for residential, educational, ceremonial, religious or community purposes;
  - 9.1.2 any vacant and unoccupied land used or held by the First Nation, provided that such land has not been surrendered or designated for leasing purposes pursuant to sections 37 to 40 of the Act or otherwise;
  - 9.1.3 any land or interest in land occupied by, held by, allotted to or in the lawful possession of a member of the First Nation under a Certificate of Possession, Certificate of Occupation or Notice of Entitlement, provided that such land or interest in land has not been leased or subleased pursuant to section 58 of the Act or otherwise;
  - 9.1.4 a burial ground or cemetery to the extent that it is actually used for burial purposes; and

- 9.1.5 manufactured homes
- (i) owned, occupied used or held by the First Nation or by a member of the First Nation for residential, educational, religious or community purposes;
  - (ii) which are held in storage or which form part of the inventory of a manufacturer or dealer; or
  - (iii) licensed and equipped to travel on a public highway, occupied by a genuine tourist, and situated within a mobile home park or manufactured home park for a period of less than sixty (60) days.
- 9.1.6 any land, interest in land, improvement or any combination thereof held by a corporation whose shares are held exclusively and beneficially by members of the First Nation, and notwithstanding the foregoing, and for greater certainty, if a corporation's shares are held, in whole or in part, by a member of the First Nation in trust for any person who is not a member of the First Nation then the land, interest in land, improvement or any combination thereof owned or held by such corporation is not exempt from taxation pursuant to this subsection;
- 9.1.7 pollution control installations;
- 9.1.8 any improvement adapted or designed and exclusively used for the purpose of abating pollution by controlling waste substances, but not including improvements used for the purpose of converting or treating waste substances with a view to producing from them any commercial or useful product, provided that where an improvement exempted under this subsection is not exclusively used to abate pollution in the manner referred to in this subsection, but is primarily so used, the head assessor may determine the portion of the assessed value of the improvement attributable to that abatement, and that portion is exempt.
- 9.2 Where land, an improvement or any combination thereof is exempt from taxation under this By-law, that does not affect the liability to taxation of any other interest in the same land, interest in land, improvement or any combination thereof.

- 9.3 An exemption only applies to that portion of land, interest in land, improvement or any combination thereof which is used for the purpose for which the exemption was granted or which is occupied by, held by, or in the lawful possession of an interest holder or occupier exempted from taxation under section 9.1.
- 9.4 Where an exemption applies to a portion of an improvement, it applies, in the same proportion to the land that is necessary as the site for the improvement.
- 9.5 Notwithstanding section 9.1, all land, interests in land, improvements or any combination thereof are subject to local government service charges and utility service charges.

#### **POWER TO GRANT ADDITIONAL EXEMPTIONS FROM TAXATION**

- 10.1 Where the Taxation Authority determine that it is in the best interests of the First Nation to do so, the Taxation Authority may, for the purpose of providing economic incentives to develop lands within the assessment area, exempt any person from the payment of taxes levied under this By-law.
- 10.2 No exemption from the payment of taxes granted by the Taxation Authority under section 10.1 of this By-law shall be for a period greater than five consecutive taxation years commencing from the date the exemption was granted by the Taxation Authority.

#### **POWER TO REMIT OR REDUCE TAXES ON GROUND OF POVERTY**

- 11.1 At any time after the sending of taxation notices for a taxation year, where the Taxation Authority receives a petition from an interest holder or occupier declaring that the interest holder or occupier is unable to pay the taxes levied against that interest holder or occupier's land, interest in land, improvement or any combination thereof due to sickness or extreme poverty, the Taxation Authority may reject the petition or, by First Nation Resolution, authorize the Collector to remit, reduce or delay the date for payment of the taxes payable by the interest holder or occupier, as the case may be.
- 11.2 Where the Collector delays the due date of payment of taxes pursuant to section 11.1, the Taxation Authority may, where it considers it appropriate as a condition of authorizing such delay require the interest holder or occupier, as the case may be to:
- 11.2.1 pay interest on the delinquent taxes at such rate as the Taxation Authority deems appropriate; or



- 11.2.2 provide security for payment of the delinquent taxes that the Taxation Authority deems appropriate.

### **POWER TO REDUCE TAXES BY AMOUNT EQUAL TO PROVINCIAL HOME OWNERSHIP GRANTS**

- 12.1 Where the Taxation Authority has received money from the Minister of Native Affairs under section 14 of the *Indian Self-Government Enabling Act* as a grant-in-lieu of benefits that are payable under the *Home Owner Grant Act*, the Taxation Authority may, by First Nation Resolution, authorize the Collector to reduce the taxes payable by an interest holder or occupier, as the case may be, for a taxation year by an amount equal to or less than the amount by which the interest holder or occupier would be entitled to have his or her tax indebtedness for the year reduced pursuant to the *Home Owner Grant Act* if the interest holder or occupier's land, interest in land, improvement or any combination thereof was not located in or part of a reserve, but rather was located within a municipality and subject to taxation by the municipality.

## **PART 3 - LEVY OF TAXES**

### **GENERAL TAXES**

- 13.1 Except as otherwise provided in this By-law, the Taxation Authority shall levy taxes against each parcel of land, interest in land and improvement within the assessment area for all general purposes of the First Nation, including but not limited to providing for expenses reasonably incurred by the First Nation in preparing, administering, enforcing and defending this By-law, the Taxation By-law, the Expenditure By-law and the Rates By-law.
- 13.2 The amount of taxes levied under section 13.1 shall be determined in accordance with the rates set out in the Rates By-law.

### **LOCAL IMPROVEMENTS**

- 14.1 Where, in the opinion of the Taxation Authority, the construction of a local improvement benefits a region at large directly or indirectly:
- 14.1.1 the Taxation Authority may define the region, and it shall be deemed to be benefitted by construction of the local improvement; and

- 14.1.2 the liability of a person to pay the local improvement tax shall not be greater in relationship to the total amount sought to be raised by the local improvement tax than the amount of tax that he or she is liable to pay under section 13.1 bears in relationship to the total amount payable under section 13.1 in respect of the region.

### **SPECIFIC LOCAL IMPROVEMENTS**

- 15.1 Subject to section 15.2 any person may petition the Taxation Authority for a specific local improvement and the Taxation Authority may, on its own initiative, or on receiving a petition from any person requesting it to do so, levy a specific local improvement tax.
- 15.2 No specific local improvement tax may be levied by the Taxation Authority unless and until:
- 15.2.1 the Collector sends a notice to each interest holder or occupier whose land or interest in land will be subject to the proposed specific local improvement tax setting out the particulars of the proposed specific local improvement;
- 15.2.2 within thirty (30) days of receiving a notice under subsection 15.2.1 each interest holder or occupier whose land or interest in land will be subject to the proposed specific local improvement tax informs the Collector of his or her approval or rejection of the proposed specific local improvement tax;
- 15.2.3 a majority of interest holders or occupiers whose land or interests in land will be subject to the proposed specific local improvement tax have signified their approval of the proposed specific local improvement tax, provided that the total value of the lands or interests in land held by such interest holders or occupiers is equal to or greater than fifty percent (50%) of the total value of all lands and interests in lands which will be subject to the proposed specific local improvement tax.
- 15.3 An interest holder or occupier who has failed to inform the Collector of his or her approval or rejection of a proposed specific local improvement tax shall be deemed to have approved the improvement.
- 15.4 Where a specific local improvement tax has been approved under section 15.2 of this By-law, the Taxation Authority may, in its discretion, levy a specific local improvement tax on those parcels of land or interests in land which will

directly benefit from the specific local improvement and the amount of such specific local improvement tax levied under this section shall be determined in accordance with the rates set out in the Rates By-law.

#### **ASSESSABLE FRONTAGE**

- 16.1 The Taxation Authority may levy a local improvement tax partly under section 14.1 and partly under section 15.1 where it considers it appropriate to do so.
- 16.2 The amount payable in respect of a levy under section 14.1 and 15.1 shall be determined:
- 16.2.1 in the case of a specific local improvement tax that benefits only land or an interest in land that abuts upon or is deemed to abut upon the improvement under section 15.1, by applying a lump-sum parcel tax or applying the tax rate to the assessable frontage of the land or interest in land that abuts upon or is deemed to abut upon the improvement;
- 16.2.2 in the case of a local improvement that benefits a region under section 14.1, by applying the tax rate to the taxable value of taxable land or interest in land in the region.
- 16.3 No local improvement tax shall be levied under this section on the basis of assessable frontage unless the assessable frontage of each parcel of land or interest in land upon which the tax is to be levied is shown in the most recently authenticated assessment roll that applies to the land or interest in land.

#### **HOSPITAL AND SCHOOL PURPOSES**

- 17.1 In addition to the other taxes levied under this Part, the Taxation Authority may, where it considers it to be appropriate, levy taxes against each parcel of land or interest in land within the assessment area for hospital and school purposes and the amount of such taxes levied under this section shall be determined in accordance with the rates set out in the Rates By-law.

#### **UTILITY SERVICE CHARGES**

- 18.1 Where utility services are provided by the Taxation Authority, the Taxation Authority may, in its discretion, charge the interest holder or occupier of each parcel of land, interest in land or improvement within the assessment area a

fee for providing such utility services, which fee shall be as determined in accordance with the fee schedules set out in the Rates By-law.

#### **LOCAL GOVERNMENT SERVICE CHARGES**

- 19.1 Where local government services are provided by the Taxation Authority, the Taxation Authority may charge the interest holder or occupier of each parcel of land, interest in land or improvement within the assessment area a fee for providing such local government services, which fee shall determined in accordance with the fee schedules set out in the Rates By-law.

#### **CALCULATION OF TAXES PAYABLE**

- 20.1 Taxes levied under this By-law, except as otherwise provided, shall be calculated by the Collector and levied by the Taxation Authority in accordance with section 4.1 of the Rates By-law.

### **PART 4 - TAXATION ROLL AND NOTICES**

#### **PREPARATION OF TAXATION ROLL**

- 21.1 On certification and authentication of the assessment roll by the Court of Revision under the Assessment By-law, the Collector shall forthwith prepare a taxation roll in which shall be entered each parcel of land, interest in land and any improvements situated thereon within the assessment that is contained in the assessment roll that is subject to taxation under this By-law.

#### **AMENDMENT OF TAXATION ROLL**

- 22.1 The taxation roll shall be amended from time to time as required to incorporate any changes or amendments made to the assessment roll under the provisions of the Assessment By-law.

#### **TAXATION ROLL PARTICULARS**

- 23.1 The taxation roll shall contain the following particulars:
- 23.1.1 the name and last known address of the interest holder or occupier of any land, interest land or improvement that is liable to taxation under this By-law;

- 23.1.2 where possible, a legal description and otherwise a short description of any land, interest in land and improvement that is liable to taxation under this By-law;
- 23.1.3 a statement indicating whether the land, interest in land or improvement or any portion thereof is exempt from taxation under section 9.1 of this By-law;
- 23.1.4 the assessed value of each parcel of land, interest in land or improvement that is liable to taxation under this By-law;
- 23.1.5 the total assessed value of all parcels of land, interests in land and improvements thereon that are liable to taxation under this By-law;
- 23.1.6 the type and number of interests in land affecting each parcel of land;
- 23.1.7 the tax rate applicable to each parcel of land, interest in land and improvements thereon that are liable to taxation under this By-law;
- 23.1.8 the amount of taxes levied against each parcel of land, interest in land and improvements thereon for the taxation year;
- 23.1.9 the amount of local improvement taxes levied against interest holders and occupiers for the taxation year;
- 23.1.10 the amount of specific local improvement taxes, if any, levied against interest holders and occupiers for the taxation year;
- 23.1.11 the amount of school taxes levied against interest holders and occupiers for the taxation year;
- 23.1.12 the amount of hospital taxes levied against interest holders and occupiers for the taxation year;
- 23.1.13 the amount charged to interest holders and occupiers for the provision of utility services for the taxation year;
- 23.1.14 the amount charged to interest holders and occupiers for the provision of local government services for the taxation year;

- 23.1.15 interest and penalties, if any, added to delinquent taxes for each parcel of land, interest in land and improvements thereon within the assessment area;
- 23.1.16 where applicable, a statement that an interest holder or occupier has been exempted from liability to pay taxes levied under this By-law by the Taxation Authority under section 10.1 of this By-law;
- 23.1.17 where applicable, a statement that taxes have been remitted or the tax liability of an interest holder or occupier has been reduced or delayed under section 11.1 of this By-law, and the amount of such remittance or reduction or the new date on which the taxes will be due and payable;
- 23.1.18 where applicable, a statement that an interest holder or occupier has been permitted by the Taxation Authority under section 44.1 of this By-law to pay any taxes due and payable under this By-law by instalment payments;
- 23.1.19 such other information not inconsistent with this By-law or as may be prescribed by the Taxation Authority.

#### **TAXATION ROLL OPEN TO PUBLIC**

- 24.1 The taxation roll shall be placed in the office of the Sto:Lo Taxation Centre, or such other place as the Taxation Authority may direct and the taxation roll shall be open to inspection by the public during regular business hours.

#### **TAXATION ROLL PROPERTY OF THE FIRST NATION**

- 25.1 The taxation roll is the property of the First Nation.

#### **PREPARATION OF TAXATION NOTICE**

- 26.1 On or before the 15th day of June of each year, the Collector shall complete and send by mail or otherwise, a taxation notice to each person named on the taxation roll who is an interest holder or occupier of land, an interest in land, an improvement or any combination thereof that is liable to taxation under this By-law.
- 26.2 The taxation notice shall be mailed to the last known address of the interest holder or occupier of the land, an interest in land, an improvement, or any combination thereof referred to in the taxation notice.

- 26.3 Where the Collector mails a taxation notice to an interest holder or occupier, the Collector shall enter the date of mailing on the taxation roll and entry of the date of mailing on the taxation roll is prima facie proof of the mailing of the taxation notice on the date specified on the taxation roll.
- 26.4 Where land, an interest in land, an improvement or any combination thereof is wholly exempt from taxation under this By-law, the Collector need not send by mail or otherwise a taxation notice to the interest holder, occupier or any other person named on the taxation roll.

#### **PARTICULARS OF TAXATION NOTICE**

- 27.1 A taxation notice shall contain, in addition to the particulars set out in section 23.1 of this By-law, a statement of the date or dates upon which taxes are due and payable and the date on which interest and penalties for non-payment of taxes will be added to taxes payable under this By-law and a statement that if the interest holder or occupier fails to pay all taxes for which he or she is liable when they fall due and payable, the Taxation Authority may take enforcement proceedings under this By-law or in a court of competent jurisdiction.
- 27.2 Any two or more parcels of land that are treated as one parcel of land for assessment purposes, may be included in one taxation notice, and any such notice shall be deemed to be sufficient if it identifies a parcel as a block, or parts of a block, or as a series of lots, without giving the full description of the parcel as it appears on the taxation roll.
- 27.3 Parcels of land or interests in land to which differing tax rates apply shall be separately itemized in each taxation notice.

#### **TAXATION NOTICE CONSTITUTES DEMAND FOR TAXES**

- 28.1 Where the Collector sends a taxation notice to an interest holder or occupier by mail or otherwise, the sending of the taxation notice constitutes a statement and demand for payment of the taxes and other amounts set out in the taxation notice.

#### **REQUEST FOR COPY OF STATEMENT OF TAXES PAID OR DELINQUENT TAXES**

- 29.1 Any interest holder or occupier of land, an interest in land or an improvement may, at any time, request the Collector to provide the interest holder or occupier with a written statement itemizing the taxes due and payable,

inclusive of any penalties and interest added thereto, in respect of such land, interest in land or improvement or a written statement that no taxes, penalties or interest is outstanding, as the case may be.

- 29.2 Where an interest holder or occupier requests the Collector to provide a written statement in respect of the taxes due and payable inclusive of any penalties and interest paid or outstanding under section 29.1, except as provided in section 29.3, the Collector shall charge the interest holder or occupier a fee of \$10.00 for each written statement prepared by the Collector.
- 29.3 Where five (5) or more written statements are prepared by the Collector for an interest holder or occupier under section 29.1, the Collector shall charge the interest holder or occupier \$45.00 per hour for each hour or portion thereof that it takes to prepare the written statements.

#### **PART 5 - ADMINISTRATION**

##### **COLLECTOR**

- 30.1 The Taxation Authority shall appoint a Collector to carry out the purposes of this By-law.

##### **DUTIES OF THE COLLECTOR**

- 31.1 The Collector appointed under this By-law shall:
- 31.1.1 perform the duties required of the Collector under this By-law and any other by-law enacted by the First Nation relating to the assessment or taxation of land, interests in land or improvements within the assessment area;
  - 31.1.2 supervise and direct the work of all other officers and employees appointed or engaged pursuant to this By-law; and
  - 31.1.3 perform such other duties as may be required to effectively implement and administer this By-law and other by-laws of the First Nation when so directed by the Taxation Authority.
- 31.2 The Collector may assign all or part of the duties assigned to the Collector under this By-law to other officers and employees appointed or engaged under this By-law.



- 31.3 The Collector shall obey the rules, orders and directions of the Taxation Authority which are issued pursuant to this By-law or any other by-law of the First Nation which relating to the assessment and taxation of land, interests in land or improvements for local purposes.

#### **PROVINCIAL AUTHORITY**

- 32.1 The Taxation Authority may contract with any provincial authority to carry out the purposes of all or part of this By-law.

#### **OTHER ADMINISTRATIVE EMPLOYEES**

- 33.1 The Taxation Authority, or, if tax collection services are provided by a provincial authority, the provincial authority may engage the services of any other officers or employees as are considered necessary to carry out the purposes of this By-law.

### **PART 6 - LIABILITY FOR TAXATION**

#### **INTEREST HOLDER LIABLE TO PAY TAXES**

- 34.1 Except as otherwise provided in this By-law and the Assessment By-law, the interest holder of land, an interest in land, or an improvement within the assessment area that is liable to taxation under this By-law shall be personally liable to pay all taxes accrued and unpaid throughout the period during which the interest holder held the relevant interest, inclusive of any interest, penalties, costs and other amounts added thereto, levied against such land, interest in land or improvement and such personal liability is not extinguished only because the person is no longer an interest holder of that land, interest in land or improvement.

#### **PERSONS DEEMED TO BE INTEREST HOLDERS**

- 35.1 For the purposes of this By-law, where a person is named on an assessment roll as the interest holder of land or an interest in land within the assessment area, that person shall be deemed, in the absence of evidence to the contrary, to be the interest holder of that land or interest in land.
- 35.2 For the purposes of this By-law, the name of the interest holder of land or interest in land within the assessment area shall, in the absence of evidence to the contrary, be deemed to be the interest holder of any improvements situated thereon.

- 35.3 Where the name of the interest holder of land, an interest in land or an improvement within the assessment area cannot be determined from the assessment roll, the occupier such land, interest in land or improvement shall, in the absence of evidence to the contrary, be deemed to be the interest holder of that land, interest in land or improvement for the purposes of this By-law.

#### **LIABILITY OF OCCUPIER**

- 36.1 Where a parcel of land, an interest in land or an improvement within the assessment area is occupied by a person who is not the owner or interest holder of that land, interest in land or improvement, the occupier is liable to pay all taxes levied against such land, interest in land or improvement under this By-law so long as he or she is an occupier of the land, interest in land or improvement.
- 36.2 Amounts payable to the Taxation Authority for the provision of utility services and local government services may be recovered from an interest holder or occupier of land, interest in land or improvement within the assessment area in the same manner as other taxes payable under this By-law.

#### **JOINT LIABILITY**

- 37.1 Where two or more persons are liable to taxation under this By-law in respect of the same land, interest in land or improvement within the assessment area, those persons are jointly and severally liable to pay any taxes levied against such land, interest in land or improvement in a taxation year.

#### **APPORTIONMENT OF TAXES**

- 38.1 On receipt of a certificate from the head assessor that a parcel of land or an interest in land for which taxes are due and payable has been subdivided by a plan of subdivision, leased, subleased or an interest in such land or interest in land has otherwise been transferred to another person, the Collector may, where he considers it to be appropriate, apportion the taxes payable in respect of such land or interest in land and any improvements situated thereon between:
- 38.1.1 the separate parts of the subdivided parcel shown on the plan;
  - 38.1.2 the lessor and lessee;
  - 38.1.3 the lessee and any sublessee; or

38.1.4 the transferor and transferee,

as the case may be, and receive payment of the taxes so apportioned for part of the subdivided parcel or for the part of the other parcel so transferred, and leave the remainder of the subdivided parcel or other parcel chargeable with the remainder of the taxes due.

#### **ONUS OF PROOF**

39.1 The onus of establishing that a person is not an interest holder or occupier of land, an interest in land or improvement within the assessment area lies on the person disclaiming that he or she is the interest holder or occupier of such land, interest in land or improvement.

#### **DUTY OF PERSON LIABLE FOR PAYMENT OF TAXES TO KEEP RECORDS**

40.1 Every person liable for payment of taxes levied under this By-law shall keep accurate books of account and records.

#### **TAXES DUE EVEN IF AN APPEAL COMMENCED**

41.1 The due date for taxes levied under this By-law and the liability of an interest holder, occupier or tax debtor to pay such taxes, inclusive of any interest and penalties added thereto, shall not be affected by the giving of a notice of complaint or appeal by a person under the Assessment By-law or a delay in hearing the complaint or appeal.

41.2 In the event that the assessment of or addition of any penalties or interest to taxes payable under this By-law are set aside or reduced on appeal, the Taxation Authority shall refund the amount or excess amount of taxes, interest and penalties, if any, that have been paid or collected.

#### **PROCEDURAL IRREGULARITIES**

42.1 The liability of an interest holder, occupier or tax debtor to pay any taxes levied under this By-law, inclusive of any interest or penalties added thereto shall not be affected by any procedural irregularity or technical failure on the part of the Taxation Authority or Collector or any other person appointed or engaged under this By-law to carry out the purposes of all or part of this By-law.

## **PART 7 - PAYMENT OF TAXES**

### **DATE FOR PAYMENT OF TAXES**

- 43.1 Taxes levied under this By-law shall be deemed to have been imposed on and from the first day of January of each taxation year and are due and payable on July 2 of the taxation year in which they are first levied.

### **INSTALMENT PAYMENTS**

- 44.1 The Taxation Authority may, by First Nation Resolution, permit any interest holder, occupier, tax debtor or any other person liable to pay taxes levied under this By-law to pay such taxes by instalment payments.

### **PLACE AND MANNER OF PAYMENT**

- 45.1 Taxes levied under this By-law are payable at the office of the Sto:Lo Taxation Centre and may be paid by cash, cheque, post office money order, postal note or express order.
- 45.2 Payment tendered by cheque or other order shall be made to the "Kwaw Kwaw Apilt Indian Band" and the tax shall be deemed not paid, even if receipt is given, until the amount of the cheque or order is actually received by the First Nation.

### **PENALTIES ON DELINQUENT TAXES**

- 46.1 On or after the first day that taxes levied become delinquent taxes, the Collector shall add to such delinquent taxes a one-time penalty equal to ten percent (10%) of the taxes levied in that taxation year, exclusive of interest, penalties and costs.
- 46.2 The Collector shall add to any delinquent taxes, as an additional penalty, interest at a rate of two percent (2%) per month from January 1 of the taxation year immediately following the taxation year in which such delinquent taxes are first levied until the delinquent taxes are paid or recovered.

### **REFUND OF TAXES WRONGFULLY ASSESSED**

- 47.1 Where, subsequent to preparation of the taxation roll, it is shown that land, an interest in land or an improvement recorded on the taxation roll were not liable to taxation for the year for which it was taxed, or have been taxed for more than the proper amount, the Collector shall, at the direction of the

Taxation Authority, remit or refund to the person liable for the delinquent taxes the amount of taxes shown to have been levied in excess of liability and may be refunded in whole or in part taxes due or accruing due.

### **INTEREST ON PREPAID TAXES**

- 48.1 The Collector shall, and is hereby authorized to, receive on behalf of an interest holder or occupier deposits of money to be applied to taxes levied under this By-law.
- 48.2 Interest at the rate equal to the prime rate plus one percent (1%) shall be payable to an interest holder or occupier who deposits money pursuant to section 48.1.

### **APPLICATION OF PAYMENTS RECEIVED**

- 49.1 Any payment or part payment received by the Collector in respect of any taxes payable under this By-law, inclusive of interest and penalties, if any, added thereto, shall be applied and credited in the following order:
- 49.1.1 first, against any delinquent taxes that remain unpaid;
  - 49.1.2 second, against any accrued interest and penalties added to delinquent taxes that remain unpaid;
  - 49.1.3 third, against any reasonable costs charged to an interest holder, occupier or tax debtor in relation to the recovery of amounts payable under this By-law;
  - 49.1.4 fourth, against any taxes levied in respect of the current taxation year;
  - 49.1.5 fifth, against any local improvement taxes levied in respect of the current taxation year; and
  - 49.1.6 sixth, against any other taxes levied in respect of the current taxation year;

### **TAX RECEIPTS**

- 50.1 On receipt of payment of taxes the Collector shall issue an official receipt to the interest holder, occupier or tax debtor, and shall enter the number of the receipt on the taxation roll opposite the parcel of land, interest in land or

improvement for which the taxes are paid.

#### **TAXATION FUND AND EXPENDITURES**

- 51.1 All taxes and other moneys raised under this By-law shall be deposited in the taxation fund.
- 51.2 No expenditure of moneys raised under this By-law and deposited into the taxation fund shall be made except in the manner provided for in the Expenditure By-law.

#### **PART 8 - RECOVERY OF TAXES**

##### **RECOVERY OF TAXES BY ACTION IN COURT**

- 52.1 All taxes due and payable under this By-law are debts due to the First Nation and are recoverable as such by action in a court of competent jurisdiction or in any other manner provided in this By-law.
- 52.2 Each year, on or before January 31, the Collector shall prepare and submit to the Taxation Authority a list containing the names of all persons who were tax debtors as of December 31 of the previous year.
- 52.3 A copy of the part of the taxation roll which relates to the delinquent taxes which is certified by the Collector as a true copy shall be prima facie proof of the debt.
- 52.4 The Collector shall take necessary and appropriate enforcement proceedings under this By-law.

##### **NOTICE BEFORE TAKING PROCEEDINGS**

- 53.1 Before taking proceedings for the recovery of taxes under this By-law, the Collector shall give thirty (30) days written notice to the tax debtor of the intention of the Taxation Authority to enforce payment.
- 53.2 For the purposes of section 53.1, the notice may be given by letter mailed to the tax debtor's address as last known to the Collector, or by a general or special advertisement in a newspaper in general circulation in the Province of British Columbia.

- 53.3 Failure to give the notice required by this section does not affect the validity of proceedings taken for the recovery of taxes under this By-law.

#### **LIEN FOR TAXES**

- 54.1 Delinquent taxes form a lien and charge in favour of the First Nation on all parcels of land, interests in land and improvements subject to taxation under this By-law held, occupied or otherwise in the possession of the tax debtor.
- 54.2 The Collector may register a lien and charge in the appropriate Reserve Land Register or Reserve General Register, as the case may be.
- 54.3 When registered pursuant to section 54.2, every lien or charge created by section 54.1 has priority over every other lien, charge, encumbrance, security interest, claim, privilege of every person in respect of the parcel of land, interest in land or improvement which arises after the date of the lien or charge created by section 54.1.
- 54.4 Notwithstanding sections 54.2 and 54.3, the lien or charge created by section 54.1 and its priority is not lost or impaired by any neglect, omission or error of the Taxation Authority, the Collector or any other agent or officer, or by taking or failing to take proceedings to recover the taxes due, or by tender or acceptance of partial payment of the taxes or by want of registration.
- 54.5 When all taxes levied against the tax debtor have been paid the Collector shall certify that the liens and charges registered against the parcels of land, interests in land and improvements held, occupied or otherwise in the possession of the tax debtor has been discharged and shall register such certification in the appropriate Reserve General Register or Reserve Lands Register, as the case may be. Such certification shall be sufficient proof of the payment of the taxes and the discharge of the lien and charge.

#### **EFFECT OF SALE OF PROPERTY SUBJECT TO LIEN**

- 55.1 No sale, assignment or transfer of possession in respect of any parcel of land, interest in land or improvement subject to a lien and charge created under section 54.1 shall affect the right to take enforcement actions under this Part.

#### **DELINQUENT TAXES CONSTITUTE FIRST CHARGE**

- 56.1 Where there is a sale, assignment or transfer of possession in respect of any parcel of land, interest in land or improvement subject to a lien and charge created under section 54.1, the amount of that lien and charge constitutes a

lien and charge on the proceeds of the sale, assignment or transfer of possession which takes priority over all subsequent encumbrances.

#### **RIGHT OF TENANT TO DEDUCT TAXES FROM RENT**

- 57.1 Where there are delinquent taxes in respect of a parcel of land, interest in land or improvement occupied by a tenant whose landlord is a tax debtor, the Collector shall give thirty (30) days notice to the landlord that, the Collector may proceed with collection of rent under sections 57.2 and 57.3.
- 57.2 Where a landlord remains a tax debtor thirty (30) days after the Collector gives notice pursuant to section 57.1, the Collector may proceed by giving the tenant notice to pay to the First Nation the rent otherwise due and owing as it becomes due, and from time to time, until there are no delinquent taxes.
- 57.3 A tenant shall pay to the First Nation rent demanded under section 57.2.
- 57.4 A tenant may deduct from rent payable to the landlord, any amounts paid by the tenant to the First Nation for the landlord's delinquent taxes.

#### **FORFEITURE OF PROPERTY**

- 58.1 Where a tax debtor owes delinquent taxes on December 31 of the year in which the taxes were first levied, the Collector shall give the tax debtor notice that the tax debtor has six (6) months from the date of mailing of the notice to pay the delinquent taxes, and that on default of payment, the taxed parcel of land, interest in land or improvement shall be absolutely forfeited to and vested in the First Nation clear of all liens and charges, encumbrances, security interests, claims, and privileges of every person, or cancelled pursuant to sections 58.4, subject to section 58.15;
- 58.2 Where there is a forfeiture to the First Nation, the Collector shall register the forfeiture in the appropriate Reserve Land Register or Reserve General Register, as the case may be.
- 58.3 The notice referred to in section 58.1 shall state
- 58.3.1 that the parcel of land, interest in land or improvement is subject to forfeiture under sections 58.1 and 58.4, or cancellation under section 58.15;
- 58.3.2 the amount of the delinquent taxes to the date of the notice,



- 58.3.3 the date on which the parcel of land, interest in land or improvement forfeits;
  - 58.3.4 the right to prevent forfeiture by payment of the delinquent taxes;
  - 58.3.5 subject to section 58.15, that on forfeiture the parcel of land, interest in land or improvement will vest in the First Nation clear of all liens and charges except those rights of way, easements or other such third party interests registered in the appropriate Reserve General Register or Reserve Lands Register, as the case may be; and
  - 58.3.6 that if, for any reason, forfeiture does not occur, that interests of the tax debtor in the land, interest in land or improvement will be cancelled, subject to section 58.15.
- 58.4 Where the forfeiture of a parcel of land, an interest in land or an improvement of a tax debtor may not or does not occur by reason of the restrictions described in section 58.15 or other operation of law, the interests of the tax debtor in the same parcel of land, interest in land or improvement shall be cancelled and the Collector shall register the cancellation in the appropriate the appropriate Reserve General Register or Reserve Lands Register, as the case may be.
- 58.5 The Collector shall offer for sale parcels of land, interests in land and improvements forfeited to the First Nation that may be lawfully transferred, subject to section 58.15.
- 58.6 The sale of a parcel of land, interest in land or improvement forfeited to the Taxation Authority may be conducted
- 58.6.1 by public auction; or
  - 58.6.2 where the Taxation Authority deems it appropriate, by public tender.
- 58.7 Where a sale is to be conducted by public auction, the Collector shall post a notice of the sale on the land, interest in land or improvement to which the sale relates and publish a notice of sale in at least one newspaper of general circulation in British Columbia for seven (7) days prior to the sale.
- 58.8 Where a sale is to be conducted by public tender, the conditions of sale, method of publication or circulation, and acceptance of any offer shall be in

the sole discretion of the Taxation Authority.

- 58.9 The Taxation Authority may, in any sale, set an upset price equal to the delinquent taxes, costs of the sale and a reasonable estimate of the accrued taxes for the current taxation year that are not yet due and payable but would be levied and due and payable for that taxation year, and the upset price shall be the lowest amount for which the land, interest in land or improvement may be sold.
- 58.10 Where there is no bid equal to or above the upset price, the First Nation may, at the discretion of the Taxation Authority, and subject to section 58.15, be deemed to be the purchaser.
- 58.11 Upon a sale, moneys received by the Collector in excess of the delinquent taxes and taxes, costs of the sale, a reasonable estimate of the accrued taxes for the current taxation year that are not yet due and payable but would be levied due and payable for that taxation year shall be paid without interest to the tax debtor.
- 58.11.1 Where the Collector is uncertain of the person entitled to the surplus, the Collector shall pay the surplus into court by way of interpleader action.
- 58.12 If no upset price is set and the parcel of land, interest in land or improvement is sold for less than the amount of delinquent taxes, inclusive of costs, the debt for any deficiency is extinguished.
- 58.13 Where the First Nation is deemed to be the purchaser of the parcel of land, interest in land or improvement the Taxation Authority may, where it considers it to be appropriate, sell the parcel of land, interest in land or improvement to any person for not less than the upset price within ninety (90) days of the date of the deemed purchase. Thereafter the Taxation Authority may deal with the parcel of land, interest in land or improvement as it sees fit in the name of the First Nation.
- 58.14 The Taxation Authority is entitled to the quiet and peaceable possession of the parcel of land, interest in land or improvement forfeited, and for the purposes of obtaining such possession the Collector and any persons authorized by the Collector for the purpose are entitled to enter on the parcel of land, interest in land or improvement and take possession thereof for and in the name of the First Nation, and if in doing so resistance is encountered, an application may be made to a court of competent jurisdiction for an order for the possession of the parcel of land, interest in land or improvement.

- 58.15 The Collector or the Taxation Authority shall obtain all required consents of the Minister or such other party as may be lawfully required under the Act or otherwise for a forfeiture, cancellation, sale or other disposition under this section prior to the forfeiture, cancellation, sale or disposition.

#### **REMOVAL OF STRUCTURES AND IMPROVEMENTS AND ABSCONDING TAX DEBTORS**

- 59.1 As long as there are delinquent taxes, no person may remove any improvements over, on or in the taxed parcel of land or interest in land without the consent of the Taxation Authority.
- 59.2 No person shall acquire any proprietary interest or right in an improvement removed in contravention of section 59.1.
- 59.3 Notwithstanding section 53, where the Taxation Authority considers it appropriate, it may authorize the Collector to commence enforcement proceedings set out in sections 57 and 58 or abridge or dispense with the time periods required therein, at any time when the Taxation Authority believes, on reasonable grounds, that the delinquent taxes will be uncollectible because of the actions or proposed actions of the tax debtor.

#### **DISCONTINUANCE OF SERVICES**

- 60.1 With the approval of the Taxation Authority, any utility services provided to any tax debtor may be discontinued.
- 60.2 The Collector shall give notice to a person thirty (30) days prior to discontinuing the services of that person pursuant to section 60.1.
- 60.3 The notice referred to in section 60.2 shall include the date, time and place where the person so notified can appear before the Taxation Authority to show cause as to why the services should not be discontinued.
- 60.4 Following the appearance under section 60.3 of a person before the Taxation Authority, the Taxation Authority shall, in its absolute discretion, determine whether or not to discontinue the provision of any utility services.

#### **POWER TO PROHIBIT TIMBER CUTTING**

- 61.1 Where there are delinquent taxes in respect of forest land with timber on it, from which the timber is being cut or removed, the Collector may prohibit the cutting or removal of timber from that forest land until the delinquent taxes

have been paid in full or otherwise recovered.

- 61.2 Before prohibiting the cutting or removal of timber from forest land within the assessment area under section 61.1, the Collector shall serve notice on the interest holder or occupier of such forest land and a copy of such notice shall also be posted in a conspicuous position on the forest land.

### **EXERCISE OF POWERS FOR RECOVERY OF TAXES**

- 62.1 Except as otherwise provided in this By-law, the powers conferred by this Part for recovery of taxes may be exercised separately, concurrently or cumulatively.
- 62.2 The Taxation Authority may charge the person named in a taxation roll or an occupier of a parcel of land, interest in land or improvement with all reasonable costs which are incurred in the collection of all taxes, inclusive of interest, penalties or other costs payable under this By-law.
- 62.3 Neither the First Nation, the Taxation Authority, the Collector, nor any employee or agent of the First Nation, Collector or Taxation Authority shall be liable for any claims, losses, damages or expenses of any kind or nature whatsoever, of or to any interest holder, occupier or any other person, or property whether real, personal or otherwise, arising directly or indirectly from any step or act taken pursuant to this Part.

## **PART 9 - GENERAL PROVISIONS**

### **CONFIDENTIALITY**

- 63.1 A person who has custody of or control over information or records under this By-law shall not disclose the information or records to any other person except:
- 63.1.1 in the course of administering or enforcing this or any other By-law of the First Nation;
  - 63.1.2 in court proceedings relating to this or any other By-law of the First Nation; or
  - 63.1.3 under an agreement that:
    - i) is between the First Nation and another first nation,

another government, the British Columbia Assessment Authority or the British Columbia Municipal Finance Authority, or

- ii) provides for the disclosure of information and records to and the exchange of similar information and records with that other first nation, government, the British Columbia Assessment Authority or the British Columbia Municipal Finance Authority.

63.2 Section 63.1 does not apply in respect of a taxation roll.

#### **DELIVERY OF NOTICES**

64.1 Where any notice, notification, demand, statement or direction is required or permitted to be delivered, sent or given under this By-law, unless otherwise required or authorized, it shall be mailed by registered mail or delivered personally to:

64.1.1 the address of the person set forth in the assessment roll; or

64.1.2 such other address of which the Collector has received notice.

#### **DATE IN FORCE**

65.1 This By-law is in force from the date of the approval of the Minister.

#### **SEVERABILITY**

66.1 A finding by a court that a provision of this By-law is void or invalid shall not affect the validity of the rest of the By-law.

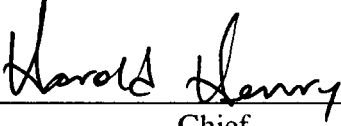
#### **EXTENSION OF TIME**

67.1 The Taxation Authority may, by First Nation Resolution, extend the time within which anything under this By-law is required to be done, and anything done within the extended period of time is as valid as if it had been done within the time provided for by this By-law.

#### **REVOCATION**

68.1 The Kwaw Kwaw Apilt Property Taxation By-law dated the 11th day of February 1992 is hereby revoked.

This By-law is hereby made and approved at a duly convened meeting of the Chief and Council of the Kwaw Kwaw Apilt First Nation, also known as the Kwaw Kwaw Apilt Indian Band this 8 day of December 1995.

  
\_\_\_\_\_  
Chief