

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-law made by the White Bear First Nations, in the Province of Saskatchewan, at a meeting held on the 23<sup>rd</sup> day of April 1997.

- **White Bear First Nations  
Property Assessment and Taxation By-law**

Dated at Ottawa, Ontario this 19<sup>th</sup> day of May, 1997.

A handwritten signature in black ink, consisting of a large, stylized 'A' or similar character with a long horizontal stroke extending to the right.

Canada



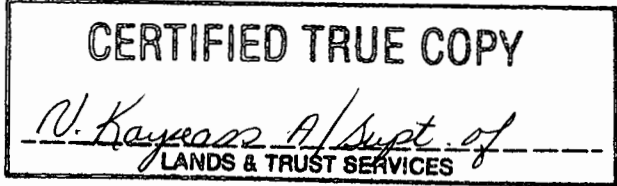
**WHITE BEAR FIRST NATIONS**

**PROPERTY ASSESSMENT  
AND  
TAXATION BY-LAW**

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**WHITE BEAR FIRST NATIONS  
 PROPERTY ASSESSMENT AND  
 TAXATION 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 White Bear First Nations deems it to be in the best interests of the First Nation to make a by-law for such purposes;

NOW THEREFORE BE IT RESOLVED that the Council of the White Bear First Nations at a duly convened meeting, enacts the following by-law:

**SHORT TITLE**

1. This by-law may be cited as the *White Bear First Nations Property Assessment and Taxation By- Law*.

**PART I  
 INTERPRETATION**

2. (1) In this by-law:

"adjacent jurisdictions" means the surrounding municipalities, towns, villages or hamlets and includes all legal entities with taxation powers.

"appellant" means any person authorized under this by-law to appeal an assessment notice.

"assessed value"	means the actual value of land or improvements, or both, as determined under this by-law.
"assessment area"	means lands situated within the boundaries of the reserve.
"assessment roll"	means a list prepared pursuant to this by-law setting out the lands within the assessment area and their assessed values.
"assessor"	means a person, or persons, appointed from time to time by the Council of the First Nation for the purposes of all or part of this by-law and any related duties as required by the Council of the First Nation and shall include the head assessor.
"Band Council Resolution" or "resolution"	means a motion, as recorded in the minutes of a meeting, passed and approved at a duly convened meeting of the Council pursuant to the consent of a majority of the Councillors of the First Nation present at that meeting.
"C.P."	means a Certificate of Possession as defined under sections 20(1) and 20(2) of the <i>Indian Act</i> ; and for the purposes of this by-law only, includes a Notice of Entitlement and a Certificate of Occupation as defined under sections 20(4) and 20(5) of the <i>Indian Act</i> .
"Chief"	means the Chief of the First Nation as selected according to the custom of the First Nation or sections 2(1) and 74 of the <i>Indian Act</i> as the case may be.
"Council"	means the Chief and Council of the First Nation as selected by the custom of the First Nation or under sections 2(1) and 74 of the <i>Indian Act</i> as the case may be.
"First Nation"	means the White Bear First Nations known to the Department of Indian Affairs and Northern Development as the White Bear Band or the band within the meaning of the <i>Indian Act</i> .

"First Nation land"

means White Bear First Nations Reserve land other than land held under a C.P.

"holder"

means a person in lawful possession of land in the assessment area or a person who, for the time being,

- (a) is entitled to the possession of that land; or
- (b) is an occupant of that land; or
- (c) has any right, title, estate or interest in land; or
- (d) is a trustee of land;

in the assessment area.

"improvement"

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

- (a) a building or structure erected or placed on, over or under land or over or under water, but does not include machinery and equipment, other than machinery and equipment used in connection with the handling or storage of fuel or fertilizer, unless the machinery and equipment is used to service the building or structure;
- (b) anything affixed to or incorporated in a building or structure affixed to land, but does not include machinery and equipment which is used to service the building or structure;
- (c) the plant and equipment of any natural resource well or mine within the assessment area, including without limitation, machinery, equipment, appliances, working tanks and other things including the supporting foundations and footings that form an integral part of an operational unit designed for or used in the exploration of, production of, processing of or manufacturing of natural resources or the transmission of natural resources whether or not the machinery, equipment, appliances, working tanks or other such things are so affixed to the land or improvement as to become transferred

- without special mention by a transfer of the interest in the land;
- (d) any pipeline or flow line on or under land within the assessment area;
  - (e) anything erected or placed in, upon or under land, or affixed to land, so that without special mention it would be transferred by a transfer of land;
  - (f) anything erected or placed in or upon, or affixed to an improvement, so that without special mention it would be transferred by a transfer of land;
  - (g) any item of immovable machinery and equipment which is prescribed assessable by Band Council Resolution; and
  - (h) a mobile home.

"land" means land and improvements, or an interest in land and improvements, in the reserve, including without limitation rights to occupy, possess or use land and improvements in the reserve.

"local government" includes local improvements, capital works, utility services, services, and the provision of any other services normally found in organized communities.

"local improvement" means any of the following works or any combination of them:

- (a) opening, widening, straightening, extending, grading, leveling, diverting or paving a street or road;
- (b) constructing a sidewalk, foot crossing, curbing, bridge, culvert or embankment forming part of a street or road, or constructing a system of storm drainage;
- (c) making, deepening, enlarging, or lengthening a common sewer or water system;
- (d) making sewer or water service connections to the street line on land abutting the common sewer or water system;



- (e) constructing a conduit for wires or pipes along or under a street;
- (f) reconstructing, replacing or repairing any of the works mentioned or any other related works.

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

"locatee" means an Indian who is in lawful possession of land in the reserve pursuant to section 20(1)(2) of the *Indian Act* and for whose benefit the Minister has leased the land pursuant to section 58(3) of the *Indian Act*.

"Minister" means the Minister of Indian Affairs and Northern Development.

"mobile home" means any structure whether equipped with wheels or not and whether self-propelled or not, that:

- (a) is used or designed for use as a dwelling or sleeping place, and
- (b) is constructed or manufactured to be moved from one point to another by being towed or carried

unless licenced and equipped to travel on a public highway and occupied by a genuine tourist and situated within a mobile home park for a period of less than 60 days.

"occupant" means a person who, for the time being, is in actual occupation of real property.

"person" in addition to its ordinary meaning includes a partnership, joint venture, trust association, company, society or body corporate.

"pipeline" means:

- (a) any continuous string of pipe, including loops, by-passes, cleanouts, distribution meters, situated

in, on or under a continuous strip of land, right of way or easement within the reserve being constructed or constructed, or acquired for gathering, distributing, or transporting of gas, oil, salt, brine, wood or any combination, product or by-product thereof whether the string of pipe is used or not;

- (b) any pipe for the conveyance or disposal of any water, steam, salt water, glycol, gas or any other substance used in or incidental to the production of gas or oil or both;
- (c) any pipe in a well used or drilled for the purpose of:
  - (i) obtaining oil or gas, or both, or any other mineral;
  - (ii) injecting or disposing of gas, air, water or other substance to any under ground formation,
  - (iii) supplying water for injecting to any underground formation;
- (d) pipeline rights of way or easements;
- (e) well head installations and other improvements located at the well site and used to obtain production from the well or for the protection of the well head installations, and;
- (f) drain lines and flare lines;

but does not include,

- (g) the inlet valve or outlet valve or any installations, materials, devices, fittings, apparatus, appliances, pipe equipment or plant machinery between those valves in any processing, refining, manufacturing, marketing, transmission line pumping, heating, treating, separating, or storage facilities, or between those valves in any regulating or metering stations;

"prescribe"

means a decision set out in a Band Council Resolution.

"real property"

means land and the improvements thereon, pipelines,

works and transmission lines and, without restricting the generality of the foregoing, includes any interest in land or improvements, the right to occupy, possess or use land or improvements within the reserve, and includes a highway or railway right-of-way.

- "Registrar" means the Lands Administrator for the First Nation as appointed by the Council.
- "reserve" means any tract or tracts of land that have been set apart by Her Majesty for the use and benefit of the First Nation as such reserve(s) are defined in the *Indian Act*, section 2(1), and any land held as a special reserve for the use and benefit of the reserve pursuant to section 36 of the *Indian Act*.
- "residential property" means real property used primarily for family residential purposes.
- "service charge" means a charge in respect of a service based on the estimated or actual annual cost of the service.
- "tax administrator" means a person appointed by the Council pursuant to section 3 to administer this by-law.
- "tax debtor" means a person with outstanding obligations to pay taxes imposed pursuant to this by-law after the expiration of time provided for in a Demand for Payment and Notice of Enforcement Proceedings served pursuant to this by-law.
- "tax" or "taxes" means a levy imposed by section 11, and includes all interest, penalties, costs or other charges imposed and payable pursuant to this by-law.
- "taxation authority" means the Chief and Council of the First Nation.
- "trustee" means an executor, administrator, guardian, committee, receiver or any person having or taking upon himself the lawful possession, administration or control of property affected by an express trust, or having by law

possession, management and control of the property of a person under any legal disability.

"works and transmission lines" means:

- (a) the installations, structures, materials, devices, fittings, apparatus, appliances, equipment, plant machinery, ways and easements, constructed or acquired for any and used in the generation, transformation, transmission, distribution, delivery or sale of electricity by a person whose rates are set by a public utilities board or other governmental agency, and;
- (b) cables, structures, amplifiers and drop lines designed and used for the purpose of transmitting cable television for commercial sale or resale to the public, except those cables, structures, amplifiers or drop lines installed within and owned by the owner of a building, but does not include physical land or buildings.

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

**PART II**  
**ADMINISTRATION**

Tax Administrator

3. (1) The Council of the First Nation 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 First Nation may:
  - (a) appoint an acting tax administrator who may act in the case of the absence or disability of the regular 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**

Application of By-law

4. This by-law applies to all land within the reserve.

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

- |                  |   |
|------------------|---|
| Taxable Property | 5. (1) Subject to section 6, all land is subject to taxation under this by-law.<br><br>(2) The taxation authority may accept payment of taxes in the form of grants-in-lieu of taxes or may otherwise accept settlement of a taxation issue where it is in the best interests of the First Nation to do so.   |
| Exemption        | 6. The following land is not subject to taxation;<br><br>(a) any land or interest of the First Nation or of a member of the First Nation with the exception of corporate entities owned by the First Nation or the membership of the First Nation;<br>(b) a building, or any part thereof, used for school purposes and the land necessary as the site for such a building;<br>(c) 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 such a building;<br>(d) a building, or any part thereof, used as a hospital, other than a private hospital, and the land necessary as the site for such a building;<br>(e) 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 such a building;<br>(f) 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 such a building;<br>(g) a cemetery to the extent that it is actually used for burial purposes; and<br>(h) a building, or any part thereof, used as a museum or for archival space, not operated for profit, and the land necessary as the site for such a building. |

7. Notwithstanding section 6, all land is 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 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 such a building.

**PART V**  
**LEVY OF TAX**

Persons Subject to Taxation

10. (1) Where land is subject to taxation, any person who has an interest in land, and who has a right to occupy, possess or use the land, or any occupant of the land, is liable to taxation.  
(2) Where more than one person is liable to taxation with respect to land those persons are liable jointly and severally to such taxation.

Tax Rates

11. (1) On or before the 31st day of May in each calendar year or so soon thereafter as practicable, the Council of the First Nation shall adopt a by-law to impose tax rates on land which is subject to taxation under this by-law. 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 as determined under the provisions of this by-law.  
(2) For the purposes of imposing taxes on land which is subject to taxation, the Council of the First Nation may, by by-law, establish different classes of land and establish different tax rates according to the class of land to be taxed.

- (3) Taxes shall be levied by applying the rate of tax against each \$1,000 of assessed value of the land determined in accordance with subsection (1).
- 12. Taxes levied in a taxation notice mailed under section 24 are due and payable on July 31 of the year in which they are levied.

**PART VI**  
**INFORMATION FOR ASSESSMENT ROLL**

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 1, concerning purchase price, terms and convenience 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) (a) During the month of March each year, every owner or operator of a petroleum or natural gas or other natural resources well or mine shall furnish the assessor with a certified statement showing:
  - (i) his name and address;
  - (ii) a list of the plant and equipment used in operating a new well, mine, battery or injection plant and its location;
  - (iii) a list of the plant and equipment used in the operation of a well, mine, battery or injection plant if a change in the equipment has occurred since the last information was furnished to the assessor;
  - (iv) the cost of any equipment included and not covered by a schedule of values prepared by or on behalf of the assessor; and
  - (v) the address of the owner or operator to which assessment and tax notices are to be sent.



- (b) Where a change in the ownership or operation of a petroleum or natural gas or other natural resources well or mine has taken place, or where the operation of a petroleum or natural gas or natural resources well or mine has been abandoned, the owner or operator shall within 30 days from the change of ownership or operation or abandonment file a notice of the change with the assessor.
  
- (3) During the month of March in each year, every owner or operator of a pipeline (or portion thereof) located within the reserve shall furnish the assessor with a certified statement showing:
  - (a)
    - (i) the total number of kilometers of the pipeline right-of-way situated within the reserve;
    - (ii) the total number of kilometers and the diameter of main and additional pipeline laid on or under the pipeline right-of-way within the reserve;
    - (iii) the description and area in hectares of land within the reserve occupied or used by the owner or occupier, other than the pipeline right-of-way;
    - (iv) the description and location of any improvements within the reserve owned or occupied by the owner or occupier; and
    - (v) the address of the owner or operator to which assessment and tax notices are to be sent.
  
  - (b) Where a change of ownership or operation of a pipeline has taken place, or where the operation of a pipeline has been abandoned, the owner or operator shall within 30 days from the change of ownership or operation or abandonment file a notice of the change with the assessor.
  
- (4) Where an assessor does not receive the information referred to in subsections (1), (2) and (3), or is not satisfied that the information received is accurate, the assessor may value the land on the basis of information in his possession.

**PART VII**  
**ASSESSED VALUE**

- |                        |  |
|------------------------|--|
| Assessors              | 14. (1) The Council of the First Nation may appoint one or more assessors for a specified or indefinite term.<br><br>(2) An appointment under subsection (1) may be for the purpose of valuing particular land or particular types of land, including any rights to occupy, possess or use land in the reserve, as set out in the resolution.  |
| Valuation Date         | 15. The date of the valuation is December 31 of the year during which the assessment roll is completed.<br><br>16. The assessor shall carry out a valuation no later than May 31 which valuation shall constitute the assessed value for tax purposes for 1997 and each subsequent year until it is replaced by a general revaluation or until amended in accordance with Part IX of this by-law.  |
| Criteria for Valuation | 17. (1) The assessor shall assess land according to the various classes of real property established by this by-law and as set out in Schedule II.<br><br>(2) In carrying out a valuation, the assessor may use market value techniques, or such methods and standards of valuation as the assessor considers appropriate, that value land by comparison with assessments in adjacent jurisdictions.<br><br>18. (1) Except as provided in subsection (3), the assessor shall value land as if the taxable interest were held in fee simple without encumbrance or restriction.<br><br>(2) The assessor shall determine the actual value of the following, using the equivalent rates which would be applied if the interest in land was assessed in adjacent jurisdictions:<br><br>(a) the pole lines, metallic or fibre optic cables, towers, poles, wires, transformers, conduits and mains of a |

- telecommunication, trolley coach, bus or electrical power corporation, but not including substations;
  - (b) the track in place of a railway corporation;
  - (c) the pipe lines of a pipe line corporation for the transportation of petroleum, petroleum products, or natural gas, including valves, cleanouts, fastenings, and appurtenances located on the right of way, including distribution pipelines, pumping equipment, compressor equipment, storage tanks and buildings;
  - (d) the right of way for pole lines, cables, towers, poles, wires, transformers, conduits, mains and pipe lines referred to in paragraphs (a) and (c);
  - (e) the right of way for track referred to in paragraph (b).
- (3) Notwithstanding subsection (1), if the Council of the First Nation 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 any such restriction.
- (4) The duration of the interest referred to in subsection (3) or the right of the Council of the First Nation to terminate an interest is not a restriction within the meaning of subsection (3).

**PART VII**  
**THE ASSESSMENT ROLL**

Contents of Assessment Roll 19.

No later than May 31 for the 1997 taxation year and no later than May 31 in each year thereafter the tax administrator shall prepare an assessment roll containing the following particulars:

- (a) the name and last known address of the person assessed;
- (b) a short description of the land;
- (c) the classification of:
  - (i) the land, and
  - (ii) the improvements;
- (d) the actual value by classification of:
  - (i) the land, and
  - (ii) the improvements;

- (e) the total assessed value;
  - (f) the total assessed value of exemptions from taxation, where applicable;
  - (g) the total net taxable value; and
  - (h) any other necessary information.
20. The tax administrator shall include in the assessment roll the particulars set out in section 19 for any land in respect of which grants-in-lieu of taxes may be accepted.
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 whose name appears in the assessment shall give written notice to the tax administrator of any change of address.
- (2) A person who is the holder of a charge over an interest in 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 First Nation.
- (2) On adoption, the assessment roll is open to inspection in the First Nation Administrative office by any person during regular business hours.
24. (1) The tax administrator shall on or before June 1 of each year or, as soon as practical after adoption of the assessment roll by resolution of the Council, mail a notice of assessment to every person named in the assessment roll in respect of interest in land for which that person is liable to taxation or for which grants-in-lieu of taxes shall be sought.
- (2) The notice of assessment shall be in the form set out in Schedule III and shall contain the information set out in the assessment roll in respect of that land and shall contain a statement as to any rights 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**

Amendment of Assessment  
Roll

26. (1) Where the tax administrator finds that during the current taxation year:
- (a) taxable land or an interest in land is not entered in the assessment roll;
  - (b) the value of 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 an exemption from taxation;

the tax administrator shall amend the assessment roll to effect the necessary changes, but subject to section 28, no amendments shall be made after December 31 of the current taxation year.

- (2) An amendment to the assessment roll is not effective until approved by resolution of the Council of the First Nation.

Notice of Amended  
Assessment

27. Where the assessment roll is amended, the tax administrator shall, after adoption of the amended assessment roll by resolution of the Council of the First Nation, mail a notice in the form set out in Schedule III in respect of the amended assessment to each person affected.

Under-assessment

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
  - (b) a person's concealment of information required under this by-law with respect to 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 III, 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 First Nation approves an amendment to the assessment roll for the current year, the tax administrator shall refund any excess taxes that have been paid, 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** **APPEALS**

Establishment of  
Assessment Review Committee

32. (1) The Council of the First Nation shall by Band Council Resolution establish an Assessment Review Committee which shall consist of:
- (a) one person who is or was duly qualified to practice law in the Province of Saskatchewan, or who is or was a Judge of the Provincial or Queen's Bench Court in the Province of Saskatchewan;

- (b) one person who has sat as member of an appeal board to review assessments in and for the Province of Saskatchewan;
  - (c) one person who is a member of the First Nation who does not have any direct or indirect financial interest in any land assessment to which an appeal relates.
- (2) The Council of the First Nation shall maintain a list of substitute members of the Assessment Review Committee. Where a member of the Assessment Review Committee is disqualified, unable or unwilling to act, the Council of the First Nation shall appoint the first person on the list of substitute members of the Assessment Review Committee to act for the period for which the member of the Assessment Review Committee is unavailable. If for any reason the first person on the list of substitute members is unable or unwilling to act the Council of the First Nation shall appoint the next person on the list until a substitute member of the Assessment Review Committee is able to act.
- (3) Each member of the Assessment Review Committee shall hold office for a period of three years unless the member resigns or is otherwise removed from office in accordance with the terms of this by-law.
- (4) Each member of the Assessment Review Committee and each substitute member actually appointed to act, shall be paid for his services as a member of the Assessment Review Committee at a rate of \$ 200.00 per day plus out of pocket expenses for time spent on activities related to the Assessment Review Committee.
- (5) A member of the Assessment Review Committee shall be removed from office if that member:
- (a) is convicted of an offense under the *Criminal Code* of Canada;
  - (b) fails to attend three consecutive appeal hearings; or
  - (c) fails to perform any of his duties under this by-law in good faith and in accordance with the terms of this by-law.
33. (1) A person whose name appears in the assessment roll, may, within 30 days of the date of mailing of an assessment notice, appeal to

the Assessment Review Committee in respect of the following matters:

- (a) the liability to assessment;
- (b) the assessed value;
- (c) the assessment classification; or
- (d) any alleged error or omission.

(2) An appellant shall file an appeal by delivering a notice of appeal containing the information set out in Schedule IV to the office of the head assessor within 30 days of the mailing of the assessment notice.

Contents of Appeal

(3) An appellant may make the appeal through his solicitor or agent, in which case the appeal shall set forth the name and address of the solicitor or agent, as well as the name and address of the appellant.

(4) Any notice or correspondence required to be given to an appellant shall be properly given if delivered to the solicitor or agent at the address set out in the notice of appeal.

(5) Where an appeal is taken with respect to an amended assessment notice, the appeal shall be confined to the amended assessment notice.

Duties of Committee

34. (1) The Assessment Review Committee shall:

- (a) hear all appeals from assessment notices;
- (b) investigate and advise the Council of the First Nation upon assessments, classes of assessments and assessment rolls which the Assessment Review Committee deems necessary;
- (c) select a Chairman of the Assessment Review Committee who shall supervise and direct the work of the Assessment Review Committee;
- (d) give all appellants at least 10 days notice of the time and place for the hearing of appeals;
- (e) have the custody of all records, documents, evidence and proceedings before the Assessment Review Committee;
- (f) have control of its own proceedings in order to fairly and adequately determine any appeal, including the power to



require the attendance of any person to give evidence at the hearing of the appeal; and

- (g) where an appeal relates to land of which a person other than the appellant is the holder, give each such person not less than ten days notice of the time, date and place fixed for the hearing by the Assessment Review Committee of the appeal, and the notice shall specify the nature of the appeal.

(2) In performing its duties under this by-law the Assessment Review Committee shall:

- (a) ensure that the assessments and assessment rolls are equitable and that they represent fairly the assessment values provided for in this by-law;
- (b) act impartially, fairly and reasonably, to the best of their skill and ability.

Chairman

(3) The Chairman of an Assessment Review Committee shall:

- (a) supervise and direct the work of the Assessment Review Committee, and
- (b) preside at sittings of the Assessment Review Committee.

Secretary

(4) There shall be a Secretary of Assessment Review Committee, who shall be appointed by the Council of the First Nation.

(5) The Secretary of the Assessment Review Committee shall:

- (a) have the custody and care of all records, regulations, documents and orders made by or pertaining to the Assessment Review Committee; and
- (b) obey the directions given to him by the Chairman of the Assessment Review Committee relating to his office.

Parties

35. (1) The head assessor, or his designate, shall be a party to all appeal proceedings under this by-law and the Assessment Review Committee shall give the head assessor notice of any appeal and reasonable opportunity to be heard at all appeal proceedings.

(2) The Assessment Review Committee shall give the Council of the First Nation notice of, and a reasonable opportunity to be heard at,

any appeal proceedings which raise issues of law regarding anything done under this by-law.

Quorum and Vacancy 36. (1) A majority of the members of the Assessment Review Committee constitutes a quorum.

(2) Where a quorum of the members of the Assessment Review Committee is not present at the time at which a hearing is to be held, the hearing shall be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

(3) All questions respecting the revision of an assessment roll and the deciding of any appeals with respect thereto shall be decided by a majority vote of the members of the Assessment Review Committee at the hearing.

(4) The Council of the First Nation may by Band Council Resolution establish procedures for the conduct of the proceedings of the Assessment Review Committee which shall not be inconsistent with this by-law.

Conflict of Interest 37. No person may sit as a member of the Assessment Review Committee hearing an appeal if that person :

(a) has a direct or indirect financial interest in any land assessment to which an appeal relates;

(b) is the Chief or a member of the Council of the First Nation;

(c) is an employee of the First Nation or the Council of the First Nation;

(d) has financial dealings with the First Nation or the Council of the First Nation which might reasonably give rise to a conflict of interest and impair that persons' ability to deal fairly and impartially with an appeal as required under the terms of this by-law.

Date of sittings 38. (1) Subject to section 41(2), the sittings of the Assessment Review Committee shall:

(a) be commenced no later than 14 days after the final date for submission of the Notice of Appeal referred to in section 33; and

(b) be completed within 60 days of their commencement as set out in subsection 1(a).

(2) The head assessor shall deliver the assessment roll to the Assessment Review Committee on or before the date upon which the Committee commences its sittings.

(3) The Assessment Review Committee shall mail a Notice of Hearing to all parties to the appeal in the form provided in Schedule V.

Witnesses and documents 39. (1) The Assessment Review Committee may request the attendance of witnesses and the production and inspection of documents.

(2) (a) A party to any appeal proceedings before the Assessment Review Committee may request that a Notice be served by any member of the Committee, requesting the attendance of any person as a witness to give evidence at the hearing of the appeal;

(b) The Notice shall be signed by the Chairman of the Assessment Review Committee and shall be served on the witness by the party at least two days before the appeal;

(c) The Notice shall be in the form attached as Schedule VI.

(3) The party requesting the attendance of a person shall pay a \$25 witness fee plus reasonable traveling expenses to the witness to attend and give evidence before the Assessment Review Committee, on the time and date set out in the Notice.

Hearing of Appeals 40. (1) The Assessment Review Committee may hear all appeals from an assessment notice(s) on the same day, or if deemed advisable, adjourn from time to time until all appeals have been heard and determined.

(2) An Assessment Review Committee may hear an appeal, whether the appellant is present or not.

(3) An Assessment Review Committee may, after hearing an appeal, postpone consideration thereof to some future time and the appellant shall, if required by the Assessment Review Committee, produce all relevant books, papers and documents and answer all proper questions and give all necessary information affecting the

land or matter under consideration.

- (4) An Assessment Review Committee may order that the costs of a proceeding before the Assessment Review Committee shall be paid by or apportioned between the persons affected by the appeal in the manner it thinks fit, provided however that such costs shall not exceed 10% of the amount of the taxes payable concerning the land which is the subject of the appeal, as finally determined by the Assessment Review Committee.
- (5) In any appeal proceedings, the onus of proof is on the person bringing the appeal to establish that the assessed value of the land should be different from the value determined by the assessor.

Reference to Band Council 41.

- (1) Within 7 days from the hearing an appeal, the Assessment Review Committee shall submit to the Council of the First Nation its decisions on each appeal, including the vote of each member of the Assessment Review Committee, either in favour or against the allowing of the appeal.
- (2) Notwithstanding section 38(1), the Assessment Review Committee may, with the consent of all parties to an appeal, adjourn the appeal from time to time beyond the time for completion of the appeals and shall advise the Council of the First Nation as provided in this section.
- (3) Within 15 days from the receipt of the decision of the Assessment Review Committee, the Council of the First Nation shall instruct the head assessor to prepare a final assessment roll including any amendments resulting from the decision in subsection (1).

Notice of decision

- (4) Not later than six days from the receipt of the instructions pursuant to subsection (3) the head assessor shall notify in writing each appellant and person affected by the appeal, of the decision of the Assessment Review Committee.
- (5) The notice given under subsection (4) shall state that the appellant has a further right of appeal to a court of competent jurisdiction.

Amendment of Roll

- (6) Where the head assessor is directed to amend an assessment roll under subsection (3), the head assessor shall do so within seven

days, and shall return the assessment roll forthwith upon amendment to the Chairman of the Assessment Review Committee.

- (7) Amendments made to the assessment roll pursuant to subsection (3) shall be dated and initialed by the assessor.
- (8) Forthwith upon the receipt of an amended assessment roll under subsection (6), the Chairman shall:
  - (a) verify that the roll has been amended according to the decision(s) of the Council of the First Nation under subsection (3) and (6);
  - (b) authenticate the assessment roll by affixing to it a sworn or affirmed statement in the prescribed form; and
  - (c) forward the authenticated assessment roll to the taxation authority;

## **PART XI** **TAX NOTICE**

Tax Notice

42. (1) Where the Council of the First Nation adopts an assessment roll, and after notices of assessment are mailed pursuant to section 24, the tax administrator shall mail to every person whose name appears in the assessment roll, a tax notice in the form set out in Schedule VII, 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 Schedule VII which includes the particulars of any arrears and interest, where payment is to be made, and the manner of payment.
43. (1) The tax administrator shall enter the date of mailing the tax notice on the assessment roll.

- (2) The mailing of the tax notice by the tax administrator constitutes a statement of and demand for payment of the taxes.
- 44. Where applicable, a tax notice shall state that taxes are payable in conjunction with periodic lease payments under Part XIII.
- 45. (1) Where, subsequent to payment of taxes, it is shown that a person recorded on the assessment roll was not liable to taxation for the year for which it was taxed, or has been taxed for more than the proper amount, the tax administrator shall, at the direction of the Council of the First Nation, remit or refund to the person liable for the taxes the amount of taxes shown to have been imposed in excess of liability.
- (2) Where taxes imposed under this by-law are due from a person liable for the unpaid taxes to whom an amount is to be refunded under this section, the amount may, in the discretion of the Council of the First Nation, be refunded in whole or in part by being applied as a credit on account of the taxes due and accruing due.

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

When Taxes Payable

- 46. (1) Subject to sections 47 and 48, taxes levied in a tax notice mailed under section 42 are due and payable as of July 31 of the year in which they are first levied at the office of the taxation authority notwithstanding that an appeal under Part X 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 is not liable to pay taxes imposed pursuant to this by-law, such person shall either initiate proceedings in a court of competent jurisdiction or launch an appeal under section 33. The proceedings shall be initiated within 30 days of the date of mailing of the tax notice referred to in Part XI.

- (4) Unless a challenge is initiated pursuant to subsection (3), the taxpayer shall thereafter be estopped from denying liability to pay taxes and shall thereafter be estopped from challenging any steps taken to enforce the payment of taxes as provided in this by-law.
- (5) The locatee or any other person who has registered a security interest against the taxpayer's interest in land in the Surrendered and Designated Lands Register and the Reserve Land Register, may pay the taxes due and such payment shall extinguish the debt owing to the taxation authority.

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.

Interest

49. (1) If all or any portion of taxes remain unpaid on August 15 of the year they are first levied such unpaid portion shall bear interest at the rate of 1.5% compounded monthly, and such rate may be changed from time to time by the Council of the First Nation through an amendment to this By-law.

(2) A discount shall be allowed for prepayment of taxes owing on the following basis:

- (a) 10% discount in taxes if fully paid by June 30 of the year they are first levied; or
- (b) 5% discount in taxes if fully paid by July 15 of the year they are first levied.

such prepayment privileges and discounts may be changed from time to time by the Council of the First Nation through an amendment to this By-law.

50. Where 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**

- Payment of Percentage 51. The Council of the First Nation, with the consent of the locatee or lessor where applicable, may declare that the tax, with respect to any land that is leased, 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.
- Payment on Account 52. Where the Council of the First Nation 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**

- Receipt 53. Except where Part XIII applies, on receipt of a payment of taxes, the tax administrator shall issue an official receipt to the tax payer, and shall enter the number of the receipt on the assessment roll opposite the land for which the taxes are paid.
- Certificate 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, and if not, the amount of taxes and interest outstanding.

**PART XV**  
**APPLICATION OF REVENUES**

- Application of Revenues 55. (1) All moneys raised under this by-law shall be placed in a special account or accounts of the taxation authority.



- (2) Moneys raised shall include
- (a) taxes;
  - (b) grants-in-lieu of taxes;
  - (c) interest; and
  - (d) amounts collected on account of costs.

taxes;

- (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.

Authorized Expenditures 56. (1) The following expenditures of funds raised under this by-law are hereby authorized:

- (a) refunds of overpayment and interest;
- (b) all expenses of preparation and administration of this by-law;
- (c) the remuneration of an assessor(s) and the tax administrator;
- (d) all legal costs and other expenses of enforcement of this by-law;
- (e) those matters authorized in a separate property taxation expenditure by-law.

**PART XVI**  
**COLLECTION AND ENFORCEMENT**  
**PROOF OF DEBT**

Costs of Enforcement 57. The taxation authority may charge the person named in an assessment roll with all reasonable costs including without limitation legal fees on a solicitor and client basis, which are incurred in the collection of all taxes, interest or other costs imposed by this by-law. Such costs shall be in accordance with Schedule VIII to this by-law.

Liability for Taxes

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 during the year and all unpaid taxes and related charges 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 the assessment roll that refers to the property taxes which are payable. Such certification shall be in the form provided in Schedule IX, and is *prima facie* proof of the debt.

**SPECIAL LIEN AND PRIORITY OF CLAIM**

Taxes are a Special Lien

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) Any person who acquires land on which a lien under this by-law has been registered and the person whom the taxes were originally levied, are jointly and severally liable for the payment necessary to discharge the lien.
- (4) The tax administrator may register a certificate issued under section 58(2) 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*, on or after January 2 following the taxation year in which the taxes are imposed.
- (5) When registered pursuant to section 59(4), the special lien and encumbrance shall have priority over every subsequently registered claim, privilege, lien, charge, security interest, or encumbrance,

from the time of its registration.

- (6) When all taxes levied against the land have been paid, the tax administrator shall certify that the special lien and encumbrance against the land 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.
- (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**

- |  |         |   |
|--|---------|---|
| List of Unpaid Taxes                         | 60. (1) | Except for tax proceedings which have been postponed pursuant to section 60.1(1), on or after January 2 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.  |
| Demand for Payment and Notice of Enforcement | (2)     | On completion of the list pursuant to section 60(1), the tax administrator shall mail, in the form set out in Schedule X, Demand for Payment and Notice of Enforcement Proceedings to all persons whose names are on the list, and to any locatee, tenant(s) or agents of such person whose rights, proprietary or otherwise, may be affected by the enforcement proceedings.                 |
|  | (3)     | For the purposes of this section the mailing of a Demand for Payment and Notice of Enforcement Proceedings is deemed to be delivery to the addressee.   |
| Commencement of Enforcement Proceedings      | (4)     | Upon the expiration of the 60 day period provided in the Demand for Payment and Notice of Enforcement Proceedings delivered pursuant to section 60(2) the tax administrator shall request authorization from the Council of the First Nation to commence enforcement proceedings against the tax debtor(s). The Council of the First Nation may direct the tax administrator to commence such |

enforcement proceedings.

- (5) Prior to the authorization of any of the enforcement proceedings set out in sections 61, 63, 64, 65, and 66 the Council of the First Nation shall consult with any affected parties.

Postponement, Reduction 60.1  
and Remission of Taxes

The Council of the First Nation may upon application by the tax debtor:

- (1) postpone the taking of enforcement proceedings for a specified period; or
- (2) reduce or remit the taxes where the Council of the First Nation determines that:
  - (a) full payment would result in undue hardship to the tax debtor; or
  - (b) it is necessary and in the best interest of the First Nation to effect a transfer of the tax debtor's interest.

### **DISTRESS: SEIZURE OF GOODS**

Distress

61. (1) With the authorization of the Council of the First Nation, if the taxes or any portion thereof remain unpaid after the 60 day period provided by the Demand for Payment and Notice of Enforcement served pursuant to section 60 has expired, or upon the expiration of the period specified by the Council of the First Nation pursuant to section 60.1(1), proceedings by way of distress, as set out herein, may be taken by the tax administrator.

Notice of Distress

- (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.

Seizure of Property

- (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 involved. The seized property shall then be in

the possession of the First Nation, as represented by the tax administrator.

- (4) So long as the taxes, or any portion thereof, remain outstanding, no goods seized pursuant to subsection (3) which are located on reserve shall be removed therefrom, and any such removal shall be considered a trespass. Without restricting the generality of the foregoing, no such property shall be seized by a bailiff, sheriff, assignee or liquidator or trustee, or authorized trustee in bankruptcy, except under the authority of the Council of the First Nation.

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

Sale of Goods Seized by  
Distress

62. (1) 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 seizure challenging such seizure, 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, may be sold by public auction, the proceeds of which will be used for the payment of taxes, interest and the costs incurred in the collection of the said taxes and interest.
- (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 land 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. If 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.

**SALE OF IMPROVEMENTS OR PROPRIETARY INTEREST**

Sale of Improvements or  
Proprietary Interest

63. (1)

With the authorization of the Council of the First Nation, if the taxes or any part thereof remain unpaid after expiration of the 60 day period provided by the Demand for Payment and Notice of Enforcement served pursuant to section 60, or upon the expiration of the period specified by the Council of the First Nation pursuant to section 60.1(1), proceedings by way of sale of improvements or proprietary interests, may be taken by the tax administrator. The tax administrator shall serve the tax debtor and locatee, where applicable, a Notice of Sale of Improvements and Disposition of Interests on Reserve, in the form of Schedule XIII to this by-law.

By Public Auction

(2)

On July 31 following the year in which the taxes are imposed or if enforcement proceedings are postponed under section 60.1(1), six months from the end of the period specified by the Council of the First Nation, and upon the failure of the tax debtor to pay the outstanding taxes or to commence legal proceedings in a court of competent jurisdiction challenging the sale or disposition, the tax administrator shall sell the improvements or dispose of the interest of the tax debtor in the reserve by public auction, or pursuant to subsection (3) by public tender.

Publication of Auction

(3)

The Council of the First Nation 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 XIII 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 land located on the 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).

Upset Price

(6) The tax administrator, upon receiving the prior approval of the Council of the First Nation, may at any sale and disposition conducted pursuant to subsection (2) or (4), set an upset price equal to the outstanding taxes, interest and costs with respect to that land, and that upset price shall be the lowest price for which the improvements may be sold and the interest in the reserve disposed.

(7) Where the tax administrator sets an upset price pursuant to subsection (6), 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 taxation authority shall be deemed to be the purchaser and shall acquire the interest in the land free and clear of all encumbrances or charges.

Redemption Period

(8) At any time within six months after the sale and disposition held pursuant to subsection (2) or (4), the tax debtor may redeem his interest in the land by paying to the tax administrator the full amount of all taxes for which the land was sold and the interests disposed, together with all taxes which have subsequently fallen due.

(9) If upon the expiration of the redemption period provided by subsection (8), any amount of the taxes remains outstanding, the sale of the improvements or disposition of the interests shall be considered final and with the consent of the Minister, the purchaser shall obtain title to land. The tax administrator shall certify the

sale in the form provided in Schedule XIV 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.

- (10) Upon the filing of the certificate provided by subsection (9), the purchaser shall be substituted for the tax debtor as the holder of the interest in the land, and in addition to any other obligations, shall be liable for all future taxes assessed against that interest.
- (11) Upon the filing of the certificate provided by subsection (9), any surplus resulting from the sale and disposition conducted pursuant to subsection (2) or (4), after deducting all outstanding taxes and interest of the tax debtor, including all costs and charges arising from the sale and disposition, shall be paid or returned to the tax debtor. If 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.
- (12) Upon the filing of the certificate provided by subsection (9), 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.
- (13) If, pursuant to subsections (7) and (8) the First Nation has become the owner of the interest in the land, the tax administrator may sell such interest in land within 90 days for not less than the upset price set pursuant to subsection (6).

**CANCELLATION OF  
PROPRIETARY INTEREST HELD BY TAXPAYER**

- Notice of Cancellation      64. (1)      With the authorization of the Council of the First Nation, if the taxes or any part thereof remain unpaid, after the 60 day period provided by the Demand for Payment and Notice of Enforcement served pursuant to section 60 has expired, or upon the expiration of the period specified by the Council of the First Nation pursuant to section 60.1(1), proceedings by way of cancellation of proprietary interest, as set out herein, may be taken by the tax administrator.



The tax administrator shall serve a Notice of Cancellation of the tax debtor's interest in the land in the form of Schedule XV to this by-law.

- (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 before July 31 of the year following the taxation year in which they were imposed, or if enforcement proceedings are postponed under section 60.1(1) then six months from the end of the period specified by the Council of the First Nation, the lease, licence or permit to occupy the land which is the subject of the unpaid taxes may be cancelled. The tax administrator shall certify the cancellation in the form provided in Schedule XVI 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.
- (4) Upon cancellation of the tax debtor's interest and with the consent of the Minister the taxation authority shall acquire the interest in the land free and clear of all encumbrances or charges.

### FORFEITURE OF PROPERTY

Forfeiture of Property

65. (1) Notwithstanding any other action for the recovery of taxes set out in this by-law, if any taxes remain unpaid 24 months after the mailing of the Demand for Payment and Notice of Enforcement served pursuant to section 60, the tax debtor's interest in the land in respect of which the taxes remain unpaid shall, subject to subsections (2), (3), (4) and (5) herein, be absolutely forfeited.

Notice of Forfeiture

- (2) The tax debtor's interest in the land 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 XVII, 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 land forfeits shall be the fortieth day after the date on which the notice was served.

Contents of Notice  
of Forfeiture

- (3) Prior to serving the Notice of Forfeiture pursuant to subsection (4), the tax administrator shall obtain authorization from the Council of the First Nation to proceed by forfeiture.
- (4) The Notice of Forfeiture shall state:
  - (a) that the interest held by the tax debtor in the land is subject to forfeiture under this section,
  - (b) the amount of all taxes, penalties, interest, costs and fees that are due and payable to the date of the notice,
  - (c) the date on which the interest in the land held by the tax debtor will forfeit,
  - (d) the right to prevent forfeiture by payment under this section, and
  - (e) that on forfeiture under this section, the interest held by the tax debtor in the land will be forfeited clear of all charges except those right of ways, easements or other such third party interests which otherwise attach to the land.
- (5) The Notice of Forfeiture shall be given by mail or by 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 Taxation Authority.
- (6) Where any taxes remain unpaid on January 2 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, penalties, interest, costs and fees then due and payable; and
  - (b) is made before forfeiture occurs under this section.
- (7) With the consent of the Minister, the tax administrator shall certify, in the form set out in Schedule XVIII to this by-law, that the interest in the land held by the tax debtor has been forfeited and the Registrar shall record the document cancelling the tax debtor's interest in the land in the Register of Surrender and Designated Lands and the Reserve Land Register.
- (8) Upon forfeiture of the tax debtor's interest in the land the taxation

authority shall acquire the interest in the land free and clear of all encumbrances or charges.

### ABSCONDING TAXPAYER

- Collection Proceedings 66. (1) Where the tax administrator has reasonable grounds to believe that the taxpayer intends to remove his goods from the reserve, or intends to dismantle or remove his improvements from the reserve, or take any other actions which may preclude or impede the collection of outstanding taxes owing pursuant to this by-law, the tax administrator shall apply to the Council of the First Nation for authorization to immediately commence any of the collection proceedings set out the by-law and abridge or dispense with the time periods required therein.
- Without Notice (2) In the alternative to subsection (1), or upon the request of the Council of the First Nation, 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

- Discontinuance of Services 67. With the authorization of the Council of the First Nation, if the taxes or any part thereof remain unpaid, after the 60 day provided by the Demand for Payment and Notice of Enforcement served pursuant to section 60 has expired, or upon the expiration of the period specified by Council of the First Nation pursuant to section 60.1(1), any services provided by the First Nation or pursuant to any contract with the First Nation, 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 XIX to this by-law, shall be delivered upon the tax debtor and to the locatee where appropriate, 60 days prior to such discontinuance, and shall include the date, time and place within that 60 days when the tax debtor or the locatee may appear before the Council of the First Nation to show cause as to why the services should not be discontinued.

Following the appearance before Council of the First Nation, the Council shall determine whether or not it will discontinue such services.

**PART XVII**  
**SERVICE AND LOCAL IMPROVEMENT CHARGES**

Establishment of Service and  
Local Improvement Charges

68. (1) The Council of the First Nation 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, road, 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 real 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, road, lane or other public place;
  - (d) suppression of dust on any highway, road, lane, or other public place;
  - (e) collection and disposal of garbage;
  - (f) collection and disposal of the contents of sewage holding tanks; and
  - (g) notwithstanding subsections 1(a) to (f) inclusive, such other projects for the maintenance, improvement or repair of land within the area as the Council of the First Nation may determine to be necessary or beneficial in their sole discretion.
- (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) a uniform rate, or

- (b) rates for each class of land based on
  - (i) the number of lineal feet along the fronting or abutting lands;
  - (ii) the area determined by the fronting or abutting lands;
  - (iii) the number of dwelling-units or commercial or industrial occupancies on the lands served; or
  - (iv) the estimated or actual use or consumption of the service by occupants of the lands served.
- (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 of this by-law, land not otherwise subject to taxation are subject to charges levied under this Part excepting upon the First Nation or members of the First Nation.

Notice of Charges

- 69. (1) Before imposing a charge, the Council of the First Nation shall give notice by:
  - (a) publishing the notice, at least 15 days prior to the meeting referred to in section 70, in a newspaper of general circulation on the reserve, if any;
  - (b) posting the notice in the First Nation administration offices and in prominent locations on the reserve; and
  - (c) sending the notice by registered mail, in the form set out in Schedule XX, 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 subsections (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 subsection (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 First Nation to have the

work performed and to 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 First Nation shall hold a public meeting to consider written and oral representations.

Hearing of Representations 70.(1)

On the date and at the time and place set out in the notice referred to in section 71, the Council of the First Nation shall sit and receive and hear representations in respect of the proposed charge.

(2) The Council of the First Nation shall not proceed with the charge until after it holds public meetings to consider representations.

(3) Where the Council of the First Nation imposes a charge, it need not give notice in each succeeding year, unless it proposes to amend the by-law that imposes the charge.

(4) A uniform increase, not exceeding 10 per cent, in the rate of a charge because of an increase in actual or estimated cost shall be deemed not to be an amendment to the by-law that imposes the charge.

71.(1) The tax administrator shall keep separate accounts for money raised by each charge under this Part.

(2) The Council of the First Nation 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 subject by-law.

72.(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**

Interpretation

73. (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 other notice hereunder; or
- (c) a failure of the taxation authority to do something within the required time.

74. 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.

75. Where a provision in this by-law is expressed in the present tense, the provision applies to the circumstances as they arise. Words in this by-law importing the singular number only shall include the plural and vice versa, and words importing the use of any gender shall include all genders.

Limitation Period

76. No action or proceeding for the return of money paid to the First Nation, 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.

Extension of Time

77. The Council of the First Nation may by Band Council Resolution extend for a maximum of 30 days the time which anything is required to be done under this by-law and anything done within this period of time is as valid as if it had been done within the time otherwise provided for by this by-law.

Delivery of Notices

78. Where personal service is not required any notice delivered by the assessor or tax administrator or person acting under their direction,

to a post office or a person authorized by the Canada Post Corporation to receive mail, is deemed to have been delivered to the addressee.

- By-law Remedial 79. 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.
- Headnotes, Marginal Notes, etc. 80. Headnotes, marginal notes and headings form no part of the enactment, but shall be construed as being inserted for convenience of reference only.
- Coming into Force 81. This by-law shall come into force and effect on approval by the Minister.

This by-law is hereby enacted by the Council of the First Nation at a duly convened meeting of the Council held on the 23 day of April 1997.

\_\_\_\_\_  
Chief

- |  |  |
|--|--|
| <u>[Signature]</u> #845<br>Councillor  | <u>[Signature]</u> #738<br>Councillor  |
| <u>[Signature]</u> #505<br>Councillor  | <u>[Signature]</u> #1014<br>Councillor |
| <u>[Signature]</u> #691<br>Councillor  | <u>[Signature]</u> #470<br>Councillor  |
| <u>[Signature]</u> #1307<br>Councillor | _____<br>Councillor                    |
| <u>[Signature]</u> #1168<br>Councillor | _____<br>Councillor                    |
| <u>[Signature]</u> #749<br>Councillor  | _____<br>Councillor                    |



**SCHEDULE I  
(Section 13)**

**REQUEST FOR INFORMATION**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_  
\_\_\_\_\_

RE: \_\_\_\_\_  
(Description of Property)

Pursuant to Section 13 of the White Bear First Nations Property Assessment and Taxation 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 for White Bear First Nations

**SCHEDULE II**  
**(Section 17)**

**CLASSES OF PROPERTY**

**Class 1 - Residential**

1. Class 1 property shall include only:

- (a) land or improvements, or both, used for residential purposes, including single family residences, duplexes, multi-family residences, apartments, condominiums, mobile homes, nursing homes, rest homes, summer and seasonal dwellings, bunkhouses, cookhouses and ancillary improvements compatible with and used in conjunction with any of the above, but not including:
  - (i) hotels or motels other than the portion of the hotel or motel building occupied by the owner as his residence, or
  - (ii) land or improvements or both that are owned by the Crown in right of Canada or the Province, or by an agent of either, and are used for the purposes of:
    - (a) a penitentiary or correctional centre;
    - (b) a provincial mental health facility;
    - (c) a hospital for the care of the mentally or physically handicapped;
- (b) improvements on land classified as a farm (Class 7 - Business and Other) and used in connection with the farm operation, including the farm residence and outbuildings.

**Class 2 - Utilities**

2. Class 2 property shall include only land or improvements, or both, used or held for the purposes of, or for purposes ancillary to, the operation of:

- (a) transportation by railway;
- (b) transportation, transmission or distribution by pipeline;
- (c) communication by telegraph or telephone, including transmission of messages by means of electric currents or signals for compensation;
- (d) generation, transmission and distribution of electricity; or
- (e) receiving, transmission and distribution of closed circuit television;

but does not include that part of the land or improvements or both:

- (f) included in Classes 1, 5, 6, 8 or 11;
- (g) used as an office, retail sales outlet, administration building or purpose ancillary thereto; or
- (h) used for a purpose other than a purpose defined in paragraphs (a) to (e) of this class.

Class 3 - Unmanaged Forest Land

- 3. (a) Class 3 property shall include only land or improvements meeting the definition of forest land which is not classified as managed forest land and which is not included in Class 11;
- (b) "Forest land" is defined as land on which trees or shrubs are growing or standing in significant qualities and which is so zoned in the sole discretion of the Council of the First Nation or land that in the sole discretion of the Council of the First Nation shall be cropped to forest.

Class 4 - Managed Forest Land

- 4. (a) Class 4 property shall include only land or improvements meeting the definition of forest land which is zoned as managed forest land in the sole discretion of the Council of the First Nation and which is not included in Class 11.
- (b) Managed forest land is defined as forest land which is under a management plan approved by the council of the First Nation for the production of timber and/or timber products therefrom.

Class 5 - Major Industry

- 5. (a) Class 5 property shall include only:
  - (i) land and improvements used in conjunction with the operation of industrial improvements; and
  - (ii) industrial improvements;

but does not include that part of the land or improvements which are included in Class 11.

- (b) "industrial improvement" means an improvement that is designed and built or can be used for one or more of the following:
- (i) mining, extracting, beneficiating or milling of metallic or non-metallic ore;
  - (ii) mining, breaking, wasting, grading or beneficiating of coal;
  - (iii) producing of aluminum;
  - (iv) smelting or refining of metal from ore or ore concentrate;
  - (v) manufacturing of refined petroleum and natural gas products including fuels, blended oils and greases;
  - (vi) manufacturing of lumber or other sawmill and planing mill products;
  - (vii) manufacture of wood veneer, plywood, particle board, wafer board, hardboard and similar products;
  - (viii) manufacturing of gypsum board;
  - (ix) manufacturing of pulp, paper or linerboard;
  - (x) manufacturing of chemicals;
  - (xi) manufacturing of chemical fertilizer;
  - (xii) manufacture of synthetic resins or the compounding of synthetic resins into moulding compounds;
  - (xiii) manufacturing of cement;
  - (xiv) manufacturing of sheet glass or other glass products.

Class 6 - Light Industry and Natural Resource Development

6. Class 6 property shall include only land or improvements, or both, used or held for the purpose of extracting, processing, manufacturing, producing or transporting of products or natural resources and for the storage of these products or natural resources as ancillary to or in conjunction with such extraction, processing, manufacture, production or transportation, but does not include those lands or improvements, or both
- (a) included in Class 2, 5 or 11;
  - (b) used principally as an outlet for the sale of a finished product to a purchaser for purposes of his own consumption or use and not for resale in either the form in which it was purchased or any other form; and
  - (c) used for processing, manufacturing or storage of food or non-alcoholic beverages.

Class 7 - Business and Other

7. Class 7 property shall include all land and improvements not included in Classes 1 to 6 and 8 to 11.

Class 8 - Recreational Property

8. Class 8 property shall include land and improvements used as a recreational facility or for recreational purposes, which is open to the public on a for profit basis, including, but not limited, to the following activities or uses:

- (a) golf
- (b) skiing
- (c) tennis
- (d) ball games of any kind
- (e) lawn bowling
- (f) public swimming
- (g) motor car racing
- (h) trap shooting
- (i) archery
- (j) ice skating
- (k) waterslides
- (l) museums
- (m) amusement parks
- (n) horse racing
- (o) rifle shooting
- (p) pistol shooting
- (q) horse back riding
- (r) roller skating
- (s) marinas
- (t) parks and gardens open to the public;

but does not included that part of the land or improvements which are included in Class 11.

Class 9 - Non-Profit Organization

9. Class 9 property shall include that part of any land and improvements used or set aside for use as a place of public worship or as a meeting hall for non-profit fraternal organization of persons of either or both sexes, together with the facilities necessarily incidental to that use, for at least 150 days in the year ending on December 31 of the calendar year preceding the calendar year for which the assessment role is being prepared, not counting any day in which the land and improvements so used or set aside are also used for:
- (a) any purpose by an organization that is neither a religious organization nor a non-profit fraternal organization;
  - (b) entertainment where there is an admission charge; or
  - (c) the sale or consumption, or both of alcoholic beverages.

Class 10 - Gaming/Casino

10. Class 10 property shall include all land and improvements used for gaming or casino purposes, which are open to the public on a for profit basis but shall exclude land or improvements which are included in Class 11.

Class 11 - Entities Fully-owned by the First Nation or the Membership of the First Nation

11. Class 11 property shall include all land and improvements held or utilized by a corporate entity the shareholder or member of which is the First Nation or the membership of the First Nation and which land or improvements are held for the benefit of the membership of the First Nation.

AND FURTHER TAKE NOTICE that you may, within 30 days of the date of mailing of this Assessment Notice, appeal the assessment to the Assessment Review Committee in respect of liability to assessment, assessed value, assessment classification; or any alleged error or omission. The notice of appeal must be in writing and signed by the appellant or his/her agent, and shall set out a mailing address to which all notices to such appellant may be sent. The notice of appeal may be mailed to the Assessment Review Committee at \_\_\_\_\_.

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

---

Tax Administrator for White Bear First Nations

**SCHEDULE IV  
(Section 33)**

**APPEAL TO ASSESSMENT REVIEW COMMITTEE**

Pursuant to the provisions of the White Bear First Nations Property Assessment and Taxation 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

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
Address to which all notices to  
Appellant are to be sent.

TO: Assessment Review Committee

c/o \_\_\_\_\_  
(office of the head assessor)



**SCHEDULE V  
(Section 38(3))**

**NOTICE OF HEARING**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_  
\_\_\_\_\_

RE: \_\_\_\_\_

(Description of Property)

TAKE NOTICE that the Assessment Appeal Committee will hear an appeal from a decision made the \_\_\_ day of \_\_\_\_\_, 19\_\_ pursuant to the White Bear First Nations Property Assessment and Taxation By-law 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 FURTHER 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 VI**  
**(Section 39)**

**REQUEST FOR ATTENDANCE**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_  
\_\_\_\_\_

Whereas an appeal has been filed with respect to the assessment of 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, and that you bring 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 VII  
(Section 42)**

**TAX NOTICE**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_  
\_\_\_\_\_

RE: \_\_\_\_\_

(Description of land or interest in land)

Pursuant to the provisions of the White Bear First Nations Property Assessment and Taxation 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 White Bear First Nations which may be remitted to Box 700 Carlyle, Sask., SOC ORO or delivered in person to the White Bear First Nations Tax Administrator at the White Bear Band Office.

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 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 (\$0.30 per page), advertising, storage fees, etc.: as and when arising
7. For legal fees incurred in the collection of taxes, interest or other costs: solicitor and client basis

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

**CERTIFICATION OF DEBT OWING BY THE TAXPAYER**

PURSUANT TO THE WHITE BEAR FIRST NATIONS PROPERTY ASSESSMENT AND TAXATION BY-LAW

I, \_\_\_\_\_, Tax Administrator of the White Bear First Nations, 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 White Bear First Nations that references the property taxes which are due and payable by \_\_\_\_\_ (Taxpayer) with respect to \_\_\_\_\_ (Description of interest on Reserve).

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

\_\_\_\_\_  
Tax Administrator

**SCHEDULE X  
(Section 60)**

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

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_  
\_\_\_\_\_

RE: \_\_\_\_\_

(Description of property)

The payment date of July 31, 19\_\_\_, prescribed by the Notice of Taxes served on you with respect to the above-noted property has now expired. The White Bear First Nations 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 may result in procedures being taken by the Taxation Authority for the enforcement and collection of such debt. Additional costs may accrue to this debt.

The White Bear First Nations Property Assessment and Taxation 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 White Bear First Nations Property Assessment and Taxation By-law. A copy of the By-law is available for your review from the Tax Administrator upon request.

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 \_\_\_\_ days after the date of this Notice will result in the Tax Administrator, pursuant to section 61(3) of the White Bear First Nations Property Assessment and Taxation 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 \_\_\_\_\_ days set out above, will result in a copy of this Notice being posted at the locations on the White Bear 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 White Bear First Nations Property Assessment and Taxation By-law, you must commence legal proceedings in a court of competent jurisdiction to challenge such seizure within 30 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 30 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 the White Bear Reserve, and will be published for at least 7 days in the Carlyle Observer and Regina Leader Post Newspapers, 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 White Bear First Nations 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 White Bear First Nations Property Assessment and Taxation By-law, will be sold, with the proceeds of such sale being used to pay the outstanding tax debt:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
(General Description of the Goods)

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

\_\_\_\_\_  
Tax Administrator

**SCHEDULE XIII**  
**(Subsections 63(1) and 63(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 30 days after the date of this notice will result in the Tax Administrator for the White Bear First Nations 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 White Bear Reserve. The Sale of Improvements and Disposition of Interest in the White Bear Reserve shall be published in the Carlyle Observer and Regina Leader Post newspapers for 7 days prior to such sale and disposition, and shall be posted on the above-noted property located on the White Bear Reserve.

AND TAKE NOTICE THAT on or before the expiration of 6 months after the above-mentioned sale and disposition, you may redeem your improvements and interest in the Reserve by paying to the 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, all interest, related costs and the cost of the above-mentioned sale and disposition. If upon the expiration of those 6 months any amount of the taxes remain outstanding, the sale of the improvements and disposition of the interest will be declared final, and the purchaser shall obtain both your title in the improvements sold and your interest in the White Bear 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 White Bear Reserve land will be transferred in full to the purchaser.

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

\_\_\_\_\_  
Tax Administrator

**SCHEDULE XIV  
(Subsection 63(10))**

**CERTIFICATION OF SALE AND  
DISPOSITION OF INTEREST ON RESERVE**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

\_\_\_\_\_

RE: \_\_\_\_\_

(Description of Property)

\_\_\_\_\_

(Interest on Reserve)

\_\_\_\_\_

(Description of Improvements)

I, \_\_\_\_\_, Tax Administrator of the White Bear First Nations, 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 63(5), 63(6) and 63(10) of the White Bear First Nations Property Assessment and Taxation By-law. The following person shall, pursuant to section 63(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 XV**  
**(Section 64(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 months from the date of this Notice, in the cancellation of your interest in such property on the White Bear 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 White Bear 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 XVII  
(Section 65(2))**

**NOTICE OF FORFEITURE**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

RE: \_\_\_\_\_

(Description of Property)

(Interest on Reserve)

TAKE NOTICE THAT taxes imposed by the White Bear First Nations Property Assessment and Taxation By-law for the above- noted property in the year(s) \_\_, \_\_\_\_, have been outstanding for \_\_\_\_\_ years and pursuant to Section \_\_, the above-noted interest on the White Bear Reserve is now subject to forfeiture.

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

\_\_\_\_\_

\_\_\_\_\_

(Itemized Statement Of All Taxes, Including Interest,  
Penalties, Costs, Etc.)

AND FURTHER TAKE NOTICE that unless the above-noted outstanding taxes are paid in full on or before the 40th day after the date of this Notice, the interest you hold in this property will be absolutely and unconditionally forfeited to the White Bear First Nations. Upon such forfeiture, your interest in the White Bear Reserve will vest in the White Bear First Nations 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 July 31 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 and related amounts then due and payable, and
- (ii) is made before forfeiture occurs under this section.

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

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Tax Administrator



**SCHEDULE XVIII  
(Subsection 65(7))**

**CERTIFICATION OF FORFEITURE**

RE: \_\_\_\_\_

(Description of Property)

\_\_\_\_\_

(Interest on Reserve)

I, \_\_\_\_\_, Tax Administrator for the White Bear First Nations, hereby certify that resulting from the failure of \_\_\_\_\_ (Tax Debtor) to pay the outstanding tax debt owing on the above-mentioned interest in the White Bear First Nations, such interest has been forfeited to the White Bear First Nations pursuant to Sections \_\_\_\_\_ and \_\_\_\_\_ of the White Bear First Nations Property Assessment and Taxation By-law.

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

\_\_\_\_\_  
Tax Administrator

**SCHEDULE XIX**  
**(Section 67)**

**NOTICE OF DISCONTINUANCE OF SERVICES**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

RE: \_\_\_\_\_

(Description of Property)

(Interest on Reserve)

TAKE NOTICE THAT the taxes for the above-noted property have been due and outstanding for \_\_\_\_\_ months, and that unless payment in full for this tax debt is received on or before 30 days after the date of this Notice, or you have appeared before the Council of the White Bear First Nations 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 Council of the White Bear First Nations 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 which decision is in the sole discretion of the Council of the White Bear First Nations.

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

\_\_\_\_\_  
Tax Administrator

**SCHEDULE XX  
(Paragraph 69(1)(c))**

**NOTICE OF HEARING**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_  
\_\_\_\_\_

RE: \_\_\_\_\_

(Description of Property)

\_\_\_\_\_  
(Specify proposed service or local improvement charge)

Take notice that the Council of the White Bear First Nations will 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 White Bear First Nations any written submissions which will be considered at the said meeting.

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

\_\_\_\_\_  
Chief of the White Bear First Nations