

Ministre des  
Relations Couronne-Autochtones



Minister of  
Crown-Indigenous Relations

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Westbank First Nation, in the Province of British Columbia, at a meeting held on April 17, 2023.

***Westbank Property Taxation Bylaw No. 23-TX-01***

Dated at Ottawa, Ontario, this 19 day of May 2023.

A handwritten signature in blue ink, consisting of a stylized 'M' and 'M'.

Hon. Marc Miller, P.C., M.P.

**stqá?tkw4niwít sqilxw (Westbank First Nation)**  
**PROPERTY TAXATION BYLAW No. 23-TX-01**

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**WHEREAS:**

- A. stqá?tkw4niwt sqilxw (Westbank) has jurisdiction and authority over Westbank Lands;
- B. Pursuant to paragraph 83(1)(a) of the *Indian Act*, the Council of a First Nation may make bylaws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;
- C. Paragraph 83(1)(a) of the *Indian Act* continues to apply to stqá?tkw4niwt sqilxw (Westbank), in accordance with section 275 of the i? sckw4t skc4ipla?tet i? sc4enwixwtet (Westbank First Nation Self-Government Agreement);
- D. Section 214 of the i? sckw4t skc4ipla?tet i? sc4enwixwtet (Westbank First Nation Self-Government Agreement) provides that stqá?tkw4niwt sqilxw (Westbank) has jurisdiction in relation to the levying and collection of development cost charges, user fees and development permit fees to provide for public works, community infrastructure and local services on Westbank Lands;
- E. The yi sexw4winma?m (Council) of stqá?tkw4niwt sqilxw (Westbank) enacted the *Westbank First Nation Property Taxation Bylaw, 95-TX-08*, which came into force on April 23, 1996;
- F. The yi sexw4winma?m (Council) of stqá?tkw4niwt sqilxw (Westbank) deems it to be in the best interests of stqá?tkw4niwt sqilxw (Westbank) to repeal the *Westbank First Nation Property Taxation Bylaw, 95-TX-08*, as amended, and to enact this Bylaw - a Local Revenue Law within the meaning of the stqá?tkw4niwt i? Stkwnkwinpla?s (Constitution) and the i? sckw4t skc4ipla?tet i? sc4enwixwtet (Westbank First Nation Self-Government Agreement) - in accordance with the *Indian Act* and in accordance with the i? sckw4t skc4ipla?tet i? sc4enwixwtet (Westbank First Nation Self-Government Agreement); and
- G. The yi sexw4winma?m (Council) of stqá?tkw4niwt sqilxw (Westbank) has given notice of this Bylaw in accordance with the stqá?tkw4niwt i? Stkwnkwinpla?s (Constitution) and the *WFN Advisory Council Law No. 2017*, and has considered any representations received by the sexw4winma?m (Council),

**NOW THEREFORE** the yi sexw4winma?m (Council) of stqá?tkw4niwt sqilxw (Westbank) repeals the *Westbank First Nation Property Taxation Bylaw, 95-TX-08*, as amended, and replaces it with the following:

**PART 1 – TITLE AND INTERPRETATION****1. TITLE**

- 1.1 This Bylaw may be cited as the "*Westbank Property Taxation Bylaw No. 23-TX-01*".

**2. DEFINITIONS AND INTERPRETATION**

- 2.1 In this Bylaw, unless the context requires otherwise:

**"Allotment"** means an interest in Westbank Lands granting a i? sqilxw t4 stqá?tkw4niwt (Member) lawful possession of a part of Westbank Lands under Part XI of the

Constitution or granted pursuant to section 20 of the *Indian Act* prior to the coming into force of the *stqá?tkwíniwt i? Stkwnkwínpla?s* (Constitution);

“**Assessed Value**” has the meaning given to that term in the Assessment Bylaw;

“**Assessment**” has the meaning given to that term in the Assessment Bylaw;

“**Assessment Bylaw**” means the *Westbank First Nation Property Assessment Bylaw No. 23-TX-02*;

“**Assessment Roll**” has the meaning given to that term in the Assessment Bylaw;

“**Assessor**” means a Person appointed to that position under the Assessment Bylaw;

“**Board of Review**” has the meaning given to that term in the Assessment Bylaw;

“**Business Day**” means Monday through Friday, exclusive of statutory holidays;

“**Child**” includes a child for whom a Person stands in the place of a parent;

“**Civil Resolution Tribunal**” means the civil resolution tribunal established under the *Civil Resolution Tribunal Act*, SBC 2012, c 25;

“*stqá?tkwíniwt i? Stkwnkwínpla?s* (**Constitution**)” means the *Westbank First Nation Constitution*;

“*yí sǎxwkwínma?m* (**Council**)” means the governing body of Westbank elected under Part VI of the *stqá?tkwíniwt i? Stkwnkwínpla?s* (Constitution);

“**Court**” means a court of competent jurisdiction;

“**Debtor**” means a Person liable for unpaid Taxes;

“**Demand for Payment and Notice of Pending Enforcement Proceedings**” means a notice containing the information set out in Schedule IV;

“**Electronic Transmission**” means

- (a) the transmission of a notice by electronic means, or
- (b) the provision of access to a notice by electronic means;

“**Garnishee Notice**” means a notice containing the information set out in Schedule X;

“**Holder**”, in relation to an Interest in Westbank Lands, means a person

- (a) in possession of the Interest,
- (b) entitled through a lease, licence or other legal means to the Interest,
- (c) in actual occupation of the Interest,

- (d) who is a Trustee of the Interest, or
- (e) in relation to Land that in ordinary conditions is covered by water, a Person who is entitled directly or indirectly under a lease or licence to possess or occupy, or who simply occupies, the Land, the water covering the Land or the surface of the water covering the Land;

**“Improvements”** means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to Land, or water over Land, or on, in or to another improvement and includes a Manufactured Home;

**“Interest”**, in relation to Westbank Lands, means any estate, right or interest of any nature in or to the Lands, including any right to occupy, possess or use the Lands and includes Improvements, as applicable;

**“Land”** has the meaning given to that term in the Assessment Bylaw;

**“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 fixed period of years;

**“Local Revenue Law”** means a *stqá?tkw4niwt sqilxw* (Westbank) law or bylaw that provides for the

- (a) taxation of Interests in Westbank Lands for local purposes or for the provision of local services;
- (b) levying and collection of user fees and development cost charges to provide for public works, community infrastructure and local services on Westbank Lands,
- (c) issuance of licenses or permits for a fee, and
- (d) expenditure of Local Revenues;

**“Local Revenues”** means money raised under a Local Revenue Law;

**“Manufactured Home”** has the meaning given to that term in the Assessment Bylaw;

**“i? sqilxw t1 stqá?tkw4niw (Member)”** means a Person registered on the Membership Roll under Part III of the *stqá?tkw4niwt i? Stkwnkwinpla?s* (Constitution);

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

**“Notice of Fees”** means a notice containing the information set out in Schedule I, which may be amended from time to time by Resolution, and which shall be posted on the website of *stqá?tkw4niwt sqilxw* (Westbank);

**“Notice of Sale of Improvements and Disposition of Interest on Westbank Lands”** means a notice containing the information set out in Schedule VIII;

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

**“Notice of Seizure and Sale of Taxable Property”** means a notice containing the information set out in Schedule VII;

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

**“Person”**, in addition to its ordinary meaning, includes a partnership, syndicate, association, corporation, government or any agency or political subdivision thereof, and personal or other legal representatives of a person;

**“Principal Residence”** means the usual place where an individual makes their home;

**“Property Class”** has the meaning given to that term in the Assessment Bylaw;

**“Province”** means the province of British Columbia;

**“Related Individual”** means in respect of a *i? sqilxw t! stqá?tkw4niw* (Member),

- (a) the Spouse, Child, grandchild, great-grandchild, parent, grandparent, great-grandparent or guardian of that *i? sqilxw t! stqá?tkw4niw* (Member),
- (b) the Spouse of that *i? sqilxw t! stqá?tkw4niw* (Member)’s parent, grandparent, great-grandparent, Child, grandchild or great-grandchild, or
- (c) the Child, grandchild, great-grandchild, parent, grandparent, or great grandparent of that *i? sqilxw t! stqá?tkw4niw* (Member)’s Spouse;

**“Reserve Fund”** means a capital purpose or non-capital purpose reserve fund that is established or authorized under this Bylaw, and which is funded, in whole or in part, with Taxes;

**“Resolution”** means a formal motion moved by a *səxwkwinma?m* (Council member), seconded by another *yí səxwkwinma?m* (Council) member and passed by *yí səxwkwinma?m* (Council) under the *stqá?tkw4niwt i? Stkwnkwinpla?s* (Constitution);

**“Service Charge”** means a charge imposed to recover costs related to the provision, constriction, alteration or expansion of infrastructure, or a Local Improvement Charge, imposed in accordance with Part 11;

**“Service Charge Bylaw”** means a bylaw enacted in accordance with Part 11;

**“Spouse”** means a person who is married to another person, whether by a religious or civil ceremony, or a *syilx* traditional ceremony, and includes a common law spouse;

**“xatus i? k! sxaqəq (Surveyor of Taxes)”** means the Person appointed by *yí səxwkwinma?m* (Council) pursuant to section 3.1;

**“Tax Installment Payment Plan”** means a monthly plan for the payment of Taxes, as set out in article 8;

**“Tax Notice”** means a notice containing the information set out in Schedule II;

**“Taxable Property”** means an Interest in Westbank Lands that is subject to taxation under this Bylaw;

**“Taxation District”** means a taxation district established or recognized under this Bylaw;

**“Taxation Roll”** means a taxation roll prepared under Part 6 and includes a supplementary taxation roll;

**“Taxation Year”** means the calendar year to which an Assessment Roll applies for the purposes of taxation;

**“Taxes”** include

- (a) all taxes imposed, levied, assessed or assessable under this Bylaw, and all penalties, interest and costs added to taxes under this Bylaw, and
- (b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other Local Revenue Law made under the authority of section 83(1) of the *Indian Act*, and all penalties, interest and costs added to taxes under such a law;

**“Taxpayer”** means a Person liable for Taxes in respect of Taxable Property;

**“Trustee”** includes a personal representative, guardian, committee, receiver and any Person having or taking on the possession, administration or control of property affected by any express trust, or having, by law, the possession, management or control of the property of an individual under a legal disability;

**“stqá?tkwíniwt sqilxw (Westbank)”** means the Westbank First Nation, being a self-governing Indigenous Government as defined in the stqá?tkwíniwt i? Stkwnkwínpla?s (Constitution); and

**“Westbank Lands”** means

- (a) the following Westbank Indian Reserves:
  - (i) Mission Creek (sən̓x̓waqwaʔstən) Indian Reserve No. 8 in British Columbia,
  - (ii) Tsinstikeptum Indian Reserve No. 9 in British Columbia,
  - (iii) Tsinstikeptum Indian Reserve No. 10 in British Columbia,
  - (iv) Medicine Hill (akł m̓r̓m̓stn) Indian Reserve No. 11 in British Columbia, and
  - (v) Medicine Creek (nm̓r̓msitkw) Indian Reserve No. 12 in British Columbia; and

- (b) lands set apart by Canada in the future as lands reserved for the use and benefit of *stqá?tkw?niwít sqilxw* (Westbank), within the meaning of subsection 91(24) of the *Constitution Act, 1867*; and

**“Westbank Lands Register”** means the register of Westbank Lands established by Canada and held in Ottawa, Ontario;

- 2.2 Unless otherwise provided in this Bylaw, words, expressions, and rules of construction used in this Bylaw have the same meaning as in the *stqá?tkw?niwít i? Stkwnkw?inpla?s* (Constitution).
- 2.3 Schedules I to XI are attached to and constitute part of this Bylaw.
- 2.4 In this Bylaw:
- (a) words in the singular include the plural, and words in the plural include the singular; and
- (b) where a word or expression is defined, other parts of speech, and grammatical forms of the same word or expression have corresponding meanings; and
- (c) where both English and *syilx* terms are used in this Bylaw, both versions are equally authoritative and may be used interchangeably.
- 2.5 If any section of this Bylaw is for any reason held invalid by a decision of a Court, the invalid section or subsection shall be severed from and will not affect the remaining provisions of this Bylaw.
- 2.6 The headings given to the Parts, articles and sections in this Bylaw are for convenience of reference only, do not form part of this Bylaw and shall not be used in the interpretation of this Bylaw.
- 2.7 Unless otherwise noted, a reference to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment, and any law or bylaw referred to herein is a reference to a *stqá?tkw?niwít sqilxw* (Westbank) law or bylaw, as amended, revised, consolidated or replaced from time to time, and includes any regulations made under that law or bylaw.
- 2.8 Where a liability or obligation for Taxes or for a Service Charge arose under one or more former bylaws which have been superseded and replaced by this Bylaw, the provisions of the *Interpretation Act*, RSC 1985, c I-21 apply, and without restricting the generality of this provision:
- (a) every person appointed under the former bylaw or bylaws continues to act as if appointed under this Bylaw until replaced or appointed under this Bylaw;
- (b) all forms or things made or used under the former bylaw or bylaws may be continued under this Bylaw to the extent possible;



- (c) any and all procedures established by this Bylaw shall be applicable and followed for the recovery or enforcement of Taxes, fines, penalties, interest, cancellations or forfeiture imposed under the former bylaw or bylaws; and
- (d) if any penalty or interest rate is increased or decreased under this Bylaw, then the increased or decreased penalty or interest rate shall apply from the date that this Bylaw came into effect.

2.9 Where a provision in this Bylaw or a Schedule to this Bylaw is expressed in the present tense, future tense or in the past tense, the provision applies to the circumstances as they may from time to time arise without reference to the present tense, future tense or the past tense.

2.10 This Bylaw 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.

## PART 2 – ADMINISTRATION OF LAW

### 3. (xatus i? kíl s̄xaq̄eq̄) SURVEYOR OF TAXES

3.1 The s̄xw̄kw̄inma?m̄ (Council) shall appoint a xatus i? kíl s̄xaq̄eq̄ (Surveyor of Taxes).

3.2 The xatus i? kíl s̄xaq̄eq̄ (Surveyor of Taxes) appointed under this Bylaw:

- (a) is responsible for the collection of Taxes and the enforcement of payment under this Bylaw;
- (b) shall perform the duties required of the xatus i? kíl s̄xaq̄eq̄ (Surveyor of Taxes) under this Bylaw, the Assessment Bylaw and any other law or bylaw in respect of the Assessment or taxation of Land or Improvements, or both;
- (c) shall perform such other duties as may be required to effectively implement and administer this Bylaw and other laws and bylaws of stqá?tkw̄4niwt̄ sqilxw̄ (Westbank), when so directed by s̄xw̄kw̄inma?m̄ (Council);
- (d) may establish such administrative procedures, subject to the provisions of this Bylaw as may be required to carry out the provisions of this Bylaw effectively ; and
- (e) on or before October 1 in each Taxation Year, shall report to the Director of Operations on the
  - (i) amount of Taxes levied,
  - (ii) amount of Taxes collected,
  - (iii) aggregate of Assessed Values for all Taxable Properties, and
  - (iv) total known value of all exemptions and grants given under this Bylaw, for that Taxation Year.

3.3 The xatus i? kíl s̄xaq̄əq̄ (Surveyor of Taxes) may assign the performance of any of their duties or functions

- (a) to a stqá?tkw̄niwt sqilx<sup>w</sup> (Westbank) employee; and
- (b) with the approval of s̄xwk̄w̄inma?m̄ (Council), to a contractor or agent of stqá?tkw̄niwt sqilx<sup>w</sup> (Westbank),

but any assignment of duties or functions does not relieve the xatus i? kíl s̄xaq̄əq̄ (Surveyor of Taxes) of the responsibility to endure that these duties or functions are carried out properly.

### **PART 3 – GENERAL TAXATION PROVISIONS**

#### **4. APPLICATION**

4.1 This Bylaw applies to all Interests in Westbank Lands.

#### **5. LIABILITY TO TAXATION**

5.1 Except as provided in Part 4, all Interests in Westbank Lands are subject to taxation under this Bylaw.

5.2 Taxes levied under this Bylaw are a debt owed to stqá?tkw̄niwt sqilx<sup>w</sup> (Westbank) recoverable by stqá?tkw̄niwt sqilx<sup>w</sup> (Westbank) in any manner provided for in this Bylaw, in other laws of stqá?tkw̄niwt sqilx<sup>w</sup> (Westbank), or in any other applicable laws.

5.3 Taxes are due and payable under this Bylaw notwithstanding any proceeding initiated or remedy sought by a Taxpayer respecting their liability to taxation under this Bylaw.

5.4 Any Person who is a Holder of Taxable Property in any Taxation Year is liable to stqá?tkw̄niwt sqilx<sup>w</sup> (Westbank) for all Taxes imposed on that Taxable Property under this Bylaw during the Taxation Year and for all unpaid Taxes imposed in a previous Taxation Year, including, for greater certainty, Interest, Penalties and costs as provided in this Bylaw.

5.5 Where two or more Persons are liable to Taxation in respect of the same Taxable Property, those Persons are liable jointly and severally to Taxation.

#### **6. CONFIDENTIALITY**

6.1 The xatus i? kíl s̄xaq̄əq̄ (Surveyor of Taxes) or any other Person who has custody or control of information or records obtained or created under this Bylaw shall not disclose the information or records to any other Person, except:

- (a) in the course of administering this Bylaw or another law or bylaw of stqá?tkw̄niwt sqilx<sup>w</sup> (Westbank) or performing functions under it;
- (b) in proceedings before the Board of Review, the Civil Resolution Tribunal, a Court, or pursuant to a court order; or
- (c) if permitted under section 6.2.

- 6.2 The xatus i? kíl s̄xaq̄əq̄ (Surveyor of Taxes) may disclose to the agent of a Holder confidential information relating to the Interest if the disclosure has been authorized in writing by the Holder.
- 6.3 An agent shall not use information disclosed under section 6.2 except for the purposes authorized by the Holder in writing referred to in that section.
- 6.4 Notwithstanding sections 6.1-6.3,
- (a) the xatus i? kíl s̄xaq̄əq̄ (Surveyor of Taxes) may disclose information and records for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form;
  - (b) yí s̄xw̄k̄w̄ínma?m̄ (Council) may disclose information and records for research purposes, including statistical research, in an identifiable form where
    - (i) the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and
    - (ii) the party conducting the research has signed an agreement with yí s̄xw̄k̄w̄ínma?m̄ (Council) to comply with the requirements of yí s̄xw̄k̄w̄ínma?m̄ (Council) respecting the use, confidentiality and security of the information.

## 7. DATE FOR PAYMENT OF TAXES

- 7.1 Taxes levied under this Bylaw
- (a) are deemed to be imposed on January 1 of the Taxation Year in which the levy is first made; and
  - (b) subject to section 7.2, are due and payable on or before 4:00 pm on the first Business Day following July 1 of the Taxation Year in which they are levied.
- 7.2 Where a Taxpayer has been approved for the Tax Installment Payment Plan, Taxes are due as set out in this article, but are payable in accordance with article 8.
- 7.3 If a portion of the Taxes referred to in section 7.1 remains unpaid at 4:00 p.m. on the day they are due and payable under section 7.1(b), or 38 days after they are due and payable under section 17.4 or 21.4, there shall be added to them, as a penalty, 10% of the unpaid Taxes.
- 7.4 If a portion of the Taxes referred to in section 7.1, 17.4 or 21.4 remains unpaid 30 days after they are due in accordance with section 7.3, they are deemed delinquent on that day, and after that day shall bear interest at the rate provided in section 7.5 until actually paid or recovered.
- 7.5 The rate of interest under section 7.4 shall be set for each quarter at 5% above the prime lending rate on Canadian dollar commercial loans in Canada made to the prime risk commercial customers by the principal banker to sqá?tkw̄niw̄t sqilxw̄ (Westbank) as

that rate stood on the 15th day of the month immediately preceding that period, to a maximum of 15%.

## 8. TAX INSTALLMENT PAYMENT PLAN

- 8.1 A Taxpayer of a residential property may apply to the xatus i? k'ł s'xaqeq (Surveyor of Taxes) to pay Taxes in equal installments as set out sections 8.2-8.8.
- 8.2 In order to be accepted for the Tax Installment Payment Plan, a Taxpayer shall
- (a) have no unpaid Taxes owing to stqá?tkw'niwt sqilxw (Westbank);
  - (b) complete and submit to the xatus i? k'ł s'xaqeq (Surveyor of Taxes) an application in the form prescribed by the xatus i? k'ł s'xaqeq (Surveyor of Taxes) from time to time;
  - (c) not have their Taxes paid by their mortgage company; and
  - (d) if applicable, apply for the Home Owner Grant under section 19.1 on or before 4:00 pm on the first Business Day following July 1.
- 8.3 Once approved by the xatus i? k'ł s'xaqeq (Surveyor of Taxes), a Taxpayer remains on the Tax Installment Payment Plan from year to year, unless the Taxpayer
- (a) provides at least 15 days' written notice to the xatus i? k'ł s'xaqeq (Surveyor of Taxes), requesting removal from the plan; or
  - (b) fails to pay an installment payment on or before the due date, and the xatus i? k'ł s'xaqeq (Surveyor of Taxes) gives written notice to the Taxpayer of removal from the plan.
- 8.4 Installment payments under the Tax Installment Payment plan shall be made by postdated cheque or electronic payment, or credit card, subject to section 10.3.
- 8.5 Installment payments shall be paid as follows, subject to section 8.6:
- (a) 10 equal payments shall be made on the first day of every month, beginning on August 1 of the year before the Taxation Year in which the Taxes are due and ending on May 1 of the Taxation Year in which the Taxes are due, calculated in accordance with the following formula:  

$$(\text{previous year's tax bill} + 5\% / 10);$$
  - (b) the final installment, payable on or before 4:00 pm on the first Business Day following July 1 is the difference between the amount of Taxes owing as set out in the Tax Notice and the total amount that has been paid in accordance with paragraph (a); and
  - (c) notwithstanding article 18, in the event that the amount paid under paragraph (a) or section 8.6 is greater than the amount owing on the Tax Notice, the balance

shall be applied to the next year's Taxes for the Taxable Property, without interest.

- 8.6 A Taxpayer may apply to join the Tax Installment Payment Plan at any time, but a Taxpayer who joins the program after July 2 in the year before the Taxation Year in which the Tax Installment Payment Plan is to apply shall, at the discretion of the Taxpayer,
- (a) remit the payments that would have been payable between August 1 and the date the Taxpayer joined the Tax Installment Payment Plan;
  - (b) increase the amount of the monthly installment payments; or
  - (c) pay the balance owing on or before 4:00 pm on the first Business Day following July 1 of the Taxation Year.
- 8.7 Notwithstanding section 8.5
- (a) if Taxes were levied on a Taxable Property for only part of the previous Taxation Year because the assessment was added to the Tax Roll during the Taxation Year, the installments may be determined using the amount the xatus i? k' s'xaqeq (Surveyor of Taxes) estimates would have been levied on the Taxable Property if Taxes had been levied for the entire Taxation Year;
  - (b) if a Taxable Property has been added to the Assessment Roll for the current Taxation Year, but was not taxed in the previous Taxation Year, the installments may be based on the estimated total amount of Taxes to be levied on the Taxable Property in the current year; and
  - (c) if the xatus i? k' s'xaqeq (Surveyor of Taxes) considers that the installments are too high or too low in relation to its estimate of the total Taxes that are to be levied on the Taxable Property in the current year, the xatus i? k' s'xaqeq (Surveyor of Taxes) may adjust the installments to the extent the xatus i? k' s'xaqeq (Surveyor of Taxes) considers appropriate.
- 8.8 Where a Taxpayer fails to pay an installment by the due date for that installment, the xatus i? k' s'xaqeq (Surveyor of Taxes) shall, as soon as practicable, send a notice to the Taxpayer
- (a) advising of the default and the installment amount that was due and not paid;
  - (b) advising of the Taxpayer's removal from the Tax Installment Payment Plan effective immediately, in accordance with section 8.3(b); and
  - (c) informing the Taxpayer that the balance of Taxes are due and payable on or before 4:00 pm on the first Business Day following July 1 of the Taxation Year, and any Taxes remaining unpaid after that date will be subject to penalties and interest in accordance with this Bylaw.

## 9. TAXATION FUND AND EXPENDITURES

- 9.1 All Taxes shall be placed in a Local Revenue account, separate from other moneys of *stqá?tkwíniwt sqilxw* (Westbank) and shall be administered and expended in accordance with a Local Revenue Law and with Part X of the *stqá?tkwíniwt í? Stkwnkwinpla?s* (Constitution).
- 9.2 For the purposes of this article, Taxes include payments in lieu of taxes made in accordance with section 9.7.
- 9.3 The following expenditures of funds raised under this Bylaw are hereby authorized:
- (a) refunds of overpayment of Taxes due under this Bylaw;
  - (b) all expenses of preparation and administration of this Bylaw and of preparation and administration of the Assessment Bylaw;
  - (c) remuneration of the *xatus í? kí sxaqéq* (Surveyor of Taxes) and any other employees of *stqá?tkwíniwt sqilxw* (Westbank) involved in the administration of this Bylaw;
  - (d) remuneration of the Assessor and any other employees of *stqá?tkwíniwt sqilxw* (Westbank) involved in the administration of the Assessment Bylaw;
  - (e) payments due under any contract of service entered into pursuant to this Bylaw or the Assessment Bylaw;
  - (f) remuneration of members of a board of review under the Assessment Bylaw;
  - (g) all expenses of enforcement of this Bylaw or of the Assessment Bylaw, including legal costs;
  - (h) all expenses incurred in defending any challenge to this Bylaw, the Assessment Bylaw or to a Local Revenue Law or any of their provisions, including legal costs;
  - (i) payments due under any service agreement entered into between *stqá?tkwíniwt sqilxw* (Westbank) and any municipality or other government in respect of the provision of services to Westbank Lands;
  - (j) expenses incurred in the preparation, administration and enforcement of all bylaws made pursuant to sections 81, 83 and 85.1 of the *Indian Act*;
  - (k) an annual contribution of ten percent of the annual gross Taxes to a cumulative capital projects fund to be used from time to time for such capital projects as may be authorized by bylaw or law;
  - (l) an annual contribution of between one and ten percent of the annual gross Taxes to an income contingency fund to be used as designated by *yí səxwkwinma?m* (Council) from time to time for extraordinary expenditures authorized under section 9.3(a) through (j) of this Bylaw;

- (m) any other expenditures reasonably connected with administering Local Revenues and providing services and infrastructure on Westbank Lands.

9.4 The *yí səxwkwínmaʔm* (Council) may, by expenditure bylaw, and subject to the *stqáʔtkwʔniwʔt iʔ Stkʔnkʔinplaʔs* (Constitution),

- (a) establish a Reserve Fund;
- (b) transfer Taxes into a Reserve Fund;
- (c) transfer moneys in a Reserve Fund to another Reserve Fund or account; and
- (d) borrow moneys from a Reserve Fund where not immediately required, on condition that *stqáʔtkwʔniwʔt sqilxw* (Westbank) repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to *stqáʔtkwʔniwʔt sqilxw* (Westbank), no later than the time when the moneys are needed for the purposes of that Reserve Fund.

9.5 For clarity, all payments into a Reserve Fund and all expenditures from a Reserve Fund shall be authorized by an expenditure bylaw.

9.6 Except as authorized in this Bylaw, money in a Reserve Fund and interest earned on it shall be used only for the purpose for which the Reserve Fund was established.

9.7 *stqáʔtkwʔniwʔt sqilxw* (Westbank) may apply to receive funds by way of grant or payment in lieu of Taxes from the Crown or any Crown corporation and may accept payment of Taxes in the form of grants- or payments-in-lieu of Taxes.

9.8 The *yí səxwkwínmaʔm* (Council) may invest Taxes that are not immediately required in accordance with section 91.1 of the *stqáʔtkwʔniwʔt iʔ Stkʔnkʔinplaʔs* (Constitution).

## 10. PLACE AND MODE OF PAYMENT

10.1 Taxes are payable to *stqáʔtkwʔniwʔt sqilxw* (Westbank) and may be paid in Person at the Government Building, mailed or delivered to the taxation department, or paid electronically, by one of the following methods:

- (a) cash;
- (b) cheque;
- (c) credit card, subject to section 10.3;
- (d) debit;
- (e) e-transfer;
- (f) direct deposit; and
- (g) direct payment by the Taxpayer's mortgage provider.

- 10.2 Payment tendered by cheque shall be made payable to "Westbank First Nation" and the Taxes shall be deemed not paid, even if a receipt is given, until the amount of the cheque is actually received by *stqá?tkwániwt sqilxw* (Westbank).
- 10.3 *stqá?tkwániwt sqilxw* (Westbank) reserves the right to charge an administration fee on payments made by credit card, as set out in the Notice of Fees.
- 10.4 Payments for Taxes shall be credited by the *xatus i? kíl sǎáqéq* (Surveyor of Taxes) first, to unpaid Taxes from previous Taxation Years, with Taxes imposed earlier being discharged before Taxes imposed later and second to unpaid Taxes for the current Taxation Year.
- 10.5 On receipt of a payment of Taxes, the *xatus i? kíl sǎáqéq* (Surveyor of Taxes) shall
- (a) record the payment against the account; and
  - (b) if requested, issue a receipt to the payor.
- 10.6 The *xatus i? kíl sǎáqéq* (Surveyor of Taxes) shall not:
- (a) waive the liability of any Person to pay, in full, an amount due and payable to *stqá?tkwániwt sqilxw* (Westbank) under this Bylaw; or
  - (b) extend the time within which payment is to be made.

## 11. STATEMENT OF TAXES PAID OR IN ARREARS

- 11.1 The *xatus i? kíl sǎáqéq* (Surveyor of Taxes) shall give on written request, to a Person making application, a written statement of the Taxes, penalty and interest outstanding or a statement that no Taxes are outstanding, as the case may be, at that date and may charge for a search and written statement in accordance with the amount set out in the Notice of Fees.

## PART 4 – EXEMPTIONS AND TAXATION

### 12. PROPERTY EXEMPT FROM TAXATION

- 12.1 The following Interests in Westbank Lands are exempt from taxation under this Bylaw to the extent indicated:
- (a) subject to sections (j) and 12.3, an Interest held or occupied by *stqá?tkwániwt sqilxw* (Westbank), provided the Interest is used for the purposes of performing a function of *stqá?tkwániwt sqilxw* (Westbank) government;
  - (b) an Interest occupied as a Principal Residence by one or more *i? sqilxw tli stqá?tkwániw* (Members) and Related Individuals of the *i? sqilxw tli stqá?tkwániw* (Member) and by no other Persons;
  - (c) an Interest held by one or more *i? sqilxw tli stqá?tkwániw* (Members), provided that the Interest is unoccupied, contains no Improvements and does not generate any revenues;



- (d) if, and for howsoever long as, yí səx<sup>wk</sup>wínmaʔm̄ (Council) by Resolution may approve, the Interest of a municipality that is
    - (i) maintained or operated as park or a recreation ground or for athletic or recreational purposes by the municipality,
    - (ii) operated as a public library, or
    - (iii) utilized for the purposes of providing sanitary sewer services through sanitary sewer lines;
  - (e) if, and for howsoever long as, yí səx<sup>wk</sup>wínmaʔm̄ (Council) by Resolution may approve, a building used or occupied for the purposes of providing emergency services such as fire protection, ambulance or police protection, and the Land on which the building stands;
  - (f) if, and for howsoever long as, yí səx<sup>wk</sup>wínmaʔm̄ (Council) by Resolution may approve, a building used or occupied by an organization representing syilx peoples, and the Land on which the building stands;
  - (g) if, and for howsoever long as, yí səx<sup>wk</sup>wínmaʔm̄ (Council) by Resolution may approve, a building used solely as a hospital, assisted living facility, elder care facility, or long-term care facility and not operated for profit, and the Land on which the building stands;
  - (h) if, and for howsoever long as, yí səx<sup>wk</sup>wínmaʔm̄ (Council) by Resolution may approve, a building used solely by a registered not for profit society or a fully registered charity, and the Land on which the building stands;
  - (i) a building used for public school purposes or for a purpose ancillary to the operation of a public school, and the Land on which the building stands; and
  - (j) a building used as a university, technical institute or public college, not operated for profit, and the Land on which the building stands.
- 12.2 Where an Interest in Westbank Lands is held by stqáʔtk<sup>w</sup>niwt sqilx<sup>w</sup> (Westbank) and is wholly occupied by a Person who is not stqáʔtk<sup>w</sup>niwt sqilx<sup>w</sup> (Westbank),
- (a) the exemption in paragraph 12.1(a) does not apply to the Person who is not stqáʔtk<sup>w</sup>niwt sqilx<sup>w</sup> (Westbank);
  - (b) that Person is responsible for the Taxes levied in respect of the Interest; and
  - (c) the Taxes are a liability only on that Person.
- 12.3 Where an Interest in Westbank Lands is occupied by stqáʔtk<sup>w</sup>niwt sqilx<sup>w</sup> (Westbank) and is also occupied by a Person who is not stqáʔtk<sup>w</sup>niwt sqilx<sup>w</sup> (Westbank),
- (a) the exemption in paragraph 12.1(a) does not apply to that Person;

- (b) Taxes under this Bylaw shall be levied in respect of that Person's proportionate occupation of the Interest; and
- (c) the Taxes are a liability only on that Person.

12.4 Where an Interest in Westbank Lands is occupied as a Principal Residence by a *i? sqilxw tł stqá?tkwłniw* (Member) and is also occupied and used for any purposes other than residential purposes,

- (a) the exemption in section 12.1(b) does not apply with respect to the portion of the Interest that is not used for residential purposes;
- (b) Taxes under this Bylaw shall be levied in respect of the proportionate occupation of the Interest that is not used for residential purposes; and
- (c) the Taxes are a liability on the Holder of the Interest.

12.5 For greater certainty, where a portion of an Interest is exempt from, or not subject to, Taxation, that fact does not affect the liability to Assessment or to Taxation of any other portion of that Interest in the same property.

12.6 The *xatus i? kł sxaqeq* (Surveyor of Taxes) may determine the validity of any exemption claimed under this Part and, for clarity, any Person claiming an exemption shall comply with any Request for Information delivered in accordance with article 22.

12.7 An exemption does not apply to any portion of an Interest or property other than the portion occupied or used for the purpose for which the exemption was granted.

12.8 Where an exemption applies to a portion of a building, it applies, in the same proportion, to the Land that is necessary as the site for the building.

### 13. PERMISSIVE EXEMPTIONS

13.1 A revitalization program is hereby established to encourage one or more of the following objectives:

- (a) environmental revitalization;
- (b) economic innovation;
- (c) cultural or social revitalization; and
- (d) Indigenous cultural or economic revitalization.

13.2 A property tax exemption may be given under this Bylaw for environmental revitalization where:

- (a) new Improvements are constructed on the Taxable Property with a value of at least \$50,000 that are LEED Certified;
- (b) the primary use of the Taxable Property is recycling and directly related activities;  
or

- (c) new Improvements are constructed on the Taxable Property with a value of at least \$100,000 where the equivalent of at least 25% of the value of the new improvement will be expended on the remediation of existing environmental degradation on the Taxable Property; or
- (d) new Improvements are constructed on the Taxable Property with a value of at least \$100,000 and the Taxable Property provides one or more travelling corridors for animals, where such corridors connect two or more habitats that have been or may be interrupted by human development.

13.3 A property tax exemption may be given under this Bylaw for economic innovation where:

- (a) new Improvements are constructed
  - (i) having a value of between \$100,000 - \$250,000 and those Improvements will be used for business or commercial purposes, including employment or on-the-job training for at least two i? sqilxw tĭ stqá?tkwĭniw (Members),
  - (ii) having a value of between \$251,000 - \$1,000,000 and those Improvements will be used for business or commercial purposes, including employment or on-the-job training for at least three i? sqilxw tĭ stqá?tkwĭniw (Members), or
  - (iii) having a value of at least \$1,000,000 and those Improvements will be used for business or commercial purposes, including employment or on-the-job-training for at least three i? sqilxw tĭ stqá?tkwĭniw (Members) for each \$1,000,000 in assessed value; or
- (b) existing Improvements with a value of at least \$100,000 are used for the provision of employment or on-the-job training for at least two i? sqilxw tĭ stqá?tkwĭniw (Members).

13.4 A property tax exemption may be given under this Bylaw for syilx cultural or social revitalization where:

- (a) new Improvements are constructed on the Taxable Property with a value of at least \$100,000 where the equivalent of at least 25% of the total floor area of the new improvement is used to provide elder care; and
- (b) each i? sqilxw tĭ stqá?tkwĭniw (Member) has access to the elder care services and facilities.

13.5 A property tax exemption may be given under this Bylaw for an Indigenous cultural or economic revitalization where existing or new Improvements are used by an Indigenous entity or organization for the purpose of promoting Indigenous culture or economic initiatives.

13.6 A Holder of Taxable Property may apply to yĭ sexwĭkwinma?m (Council) for an exemption under sections 13.2-13.5 by delivering to the xatus i? kĭ sĭxaqeq (Surveyor of Taxes)

- (a) an application in the form prescribed by the yí səxwkwínma?m (Council) from time to time; and
  - (b) a detailed description of how the Taxable Property meets the exemption criteria set out in this Bylaw.
- 13.7 On receipt of an application under section 13.6 that meets the exemption criteria set out in this Bylaw, yí səxwkwínma?m (Council) may by Resolution authorize an exemption for the Taxable Property, in accordance with sections 13.8 and 13.9.
- 13.8 A Resolution under section 13.7 shall be finalized prior to October 31 of the year before the exemption is to go into effect, and shall specify:
- (a) how the Holder's application meets the objectives of the revitalization program;
  - (b) the duration of the exemption, which shall be five years or less;
  - (c) the extent of the exemption in each year, which shall be 100% or less of the general property Taxes otherwise payable on the property and shall not exempt development cost charges, service taxes, business taxes, or any other taxes levied in respect of the property;
  - (d) the Taxation Year in which the exemption will begin; and
  - (e) any requirements or conditions of the exemption, including the specific requirements the Holder shall fulfill and maintain for the duration of the exemption to meet the criteria set out in this Bylaw.
- 13.9 At least 14 days before yí səxwkwínma?m (Council) considers a Resolution under section 13.7, the xatus i? kí sǎqəq (Surveyor of Taxes) shall post a notice describing the proposed Resolution in a public place on the reserve, which notice shall state the date, time and place where yí səxwkwínma?m (Council) will consider the Resolution and invite Members, Taxpayers and others affected by the proposed exemption to make representations to yí səxwkwínma?m (Council) before it considers the Resolution.
- 13.10 The xatus i? kí sǎqəq (Surveyor of Taxes) shall provide the Assessor with a copy of each Resolution granting a revitalization tax exemption within ten days after the Resolution is passed.
- 13.11 The yí səxwkwínma?m (Council) may, from time to time, by Resolution prescribe any procedures, application forms, or other materials required for the proper promotion and administration of the revitalization program.

## **PART 5 – TAXATION DISTRICTS AND LEVY OF TAX**

### **14. LEVY OF TAX**

- 14.1 Council may, by Local Revenue Law enacted under s. 83(1) of the *Indian Act*, create Taxation Districts, consisting of the whole or part of the Westbank Lands.

- 14.2 On or before May 14 in each Taxation Year, yí səxwkwínma?m (Council) shall adopt a bylaw setting the rate of tax to be applied to each Property Class and each Property Class within each Taxation District.
- 14.3 A bylaw setting the rate of tax may establish different tax rates for each Property Class, for each Taxation District, and for each Property Class within each Taxation District.
- 14.4 All tax rates established, levied and imposed pursuant to section 14.3 shall be applied against each \$1000 of Assessed Value of property on the Assessment Roll applicable in the appropriate Property Class.
- 14.5 Notwithstanding section 14.4, where the amount of tax levied on a Taxable Property in a Taxation Year is less than \$500, the Taxable Property shall be taxed \$500 for the Taxation Year, and that sum shall be placed on the Taxation Roll.
- 14.6 Notwithstanding sections 14.4 and 14.5, yí səxwkwínma?m (Council) may, in its annual bylaw, establish a minimum tax payable in respect of a Taxable Property, in respect of one or more Property Classes and Taxation Districts.

## **PART 6 – TAXATION ROLLS**

### **15. TAXATION ROLL**

- 15.1 On or before May 21 in each Taxation Year, the xatus i? kl s̄xaqəq (Surveyor of Taxes) shall create a Taxation Roll for that Taxation Year in which shall be entered each Taxable Property described in the Assessment Roll.
- 15.2 The Taxation Roll shall be in paper or electronic form and shall contain the following information in respect of each Interest in Westbank Lands:
- (a) a description of the Interest as it appears on the certified Assessment Roll;
  - (b) the name and address of the Holder entered on the certified Assessment Roll with respect to the Interest;
  - (c) the name and last known address of every Person entered on the certified Assessment Roll with respect to the Interest;
  - (d) the Assessed Value by classification of the Land and the Improvements comprising the Interest as it appears in the certified Assessment Roll, exclusive of exemptions, if any;
  - (e) the tax rate or rates applicable to the Interest;
  - (f) the total amount of Taxes levied on the Interest in the current Taxation Year under this Bylaw;
  - (g) the amount of any tax for the current Taxation Year, other than Taxes, placed on the Taxation Roll for collection,
  - (h) the amount of any unpaid Taxes from previous Taxation Years; and

- (i) such further or other information as may be prescribed from time to time by yí s̥əxw̥k̥w̥ínmaʔm̥ (Council) by Resolution.

## 16. TAX NOTICE

- 16.1 On or before June 1 in each Taxation Year, the xatus iʔ k̥l̥ s̥x̥aʔəʔ (Surveyor of Taxes) shall send a Tax Notice to
- (a) each Holder of Taxable Property under this Bylaw, and
  - (b) each Person whose name appears on the Taxation Roll in respect of the Taxable Property,
- to the last known address of the Person as shown on the Taxation Roll.
- 16.2 The Tax Notice shall be sent under section 16.1, 17.1(b), 17.2(b) or 21.1
- (a) by mail to the last known address of the Person as shown on the Taxation Roll; or
  - (b) by Electronic Transmission to a recipient who has provided authorization to the xatus iʔ k̥l̥ s̥x̥aʔəʔ (Surveyor of Taxes) to Electronically Transmit a Tax Notice.
- 16.3 The mailing or Electronic Transmission of the Tax Notice by the xatus iʔ k̥l̥ s̥x̥aʔəʔ (Surveyor of Taxes) constitutes a statement of and demand for payment of the Taxes.
- 16.4 For greater certainty, the xatus iʔ k̥l̥ s̥x̥aʔəʔ (Surveyor of Taxes) is not required to send a Tax Notice to a Person exempt from taxation under this Bylaw.
- 16.5 The xatus iʔ k̥l̥ s̥x̥aʔəʔ (Surveyor of Taxes) may at any time send a true copy of any Tax Notice sent under section 17.1(b) or section 16.1 to any Person who is a Holder of the Taxable Property.
- 16.6 Where the Holder of a charge on an Interest gives notice to the Assessor of the charge under the Assessment Bylaw and the Assessor enters the Holder's name on the Assessment Roll, the xatus iʔ k̥l̥ s̥x̥aʔəʔ (Surveyor of Taxes) shall mail a copy of all Tax Notices issued in respect of the Interest to the Holder of the charge during the duration of the charge.

## 17. AMENDMENTS TO TAX ROLL AND TAX NOTICES

- 17.1 The xatus iʔ k̥l̥ s̥x̥aʔəʔ (Surveyor of Taxes) shall, from time to time
- (a) amend the Taxation Roll by a supplementary Taxation Roll as may be necessary to incorporate changes or amendments made to the Assessment Roll under the Assessment Bylaw or whenever a supplementary Assessment Roll is created; and
  - (b) send an amended Tax Notice to every Person who has already received a Tax Notice and is affected by an amendment to the Taxation Roll under paragraph (a).

- 17.2 If the xatus i? kíl sǎáqéq (Surveyor of Taxes) becomes aware that there is an error, omission or misdescription in any of the information shown on the Taxation Roll
- (a) the xatus i? kíl sǎáqéq (Surveyor of Taxes) may correct the Taxation Roll for the current Taxation Year only; and
  - (b) on correcting the Taxation Roll, the xatus i? kíl sǎáqéq (Surveyor of Taxes) shall send an amended Tax Notice to every Person affected by the amendment.
- 17.3 Where an amended Tax Notice indicates a reduction in the amount of Taxes owing, the xatus i? kíl sǎáqéq (Surveyor of Taxes) shall forthwith refund any excess Taxes that have been paid, in accordance with section 18.1.
- 17.4 Where an amended Tax Notice indicates an increase in the amount of Taxes owing, the Taxes are due and payable on the date of mailing of the amended Tax Notice; however, the Taxpayer shall be given 38 days to pay those Taxes and a penalty and interest shall not be added in that period.
- 18. REFUNDS**
- 18.1 Where a Person is taxed in excess of the proper amount in a Taxation Year, the xatus i? kíl sǎáqéq (Surveyor of Taxes) shall refund to that Person any excess Taxes paid by that Person, subject to sections 18.2 and 18.3.
- 18.2 Except by order of a Court, no refund shall be made after December 31 of the year following the year in which the Tax Notice was issued.
- 18.3 Where a Person is entitled to a refund of Taxes, the xatus i? kíl sǎáqéq (Surveyor of Taxes) shall, at the request of the Person, refund the amount in whole or in part by applying it as a credit on account of Taxes or other unpaid amounts that are due or accruing due to stqá?tkw4niwt sqilxw (Westbank) in respect of Taxable Property held by that Person.
- 18.4 Where a Person is entitled to be refunded an amount of Taxes paid under this Bylaw, the xatus i? kíl sǎáqéq (Surveyor of Taxes) shall pay the Person interest as follows:
- (a) interest accrues from the date that the Taxes were originally paid to stqá?tkw4niwt sqilxw (Westbank);
  - (b) the interest rate during each successive three-month period beginning on January 1, April 1, July 1 and October 1 in every year, is 2% below the prime lending rate of the principal banker to stqá?tkw4niwt sqilxw (Westbank) on the 15th day of the month immediately preceding that three-month period, provided that no interest is payable if the prime lending rate of the principal banker to stqá?tkw4niwt sqilxw (Westbank) is equal to or less than 2%;
  - (c) interest will not be compounded; and
  - (d) interest stops running on the day payment of the money owed is delivered to the Person to whom it is owed, or is actually paid.

## 19. GRANTS

- 19.1 The yí səx<sup>wk</sup>wínmaʔm̄ (Council) may provide for a grant to a Holder of Taxable Property
- (a) where the Holder would be entitled to a grant under the provisions of the *Home Owner Grant Act*, RSBC 1996, c 194, if the Holder's Taxable Property was subject to taxation by a local government, in an amount that is not more than the amount to which a Person would be entitled under the *Home Owner Grant Act*, RSBC 1996 c 194, if the Holder's Taxable Property was subject to taxation by a local government; and
  - (b) where the Holder demonstrates an inability to pay taxes in respect of the Holder's Principal Residence due to financial hardship, in order to allow taxpayers without arrears who are undergoing unforeseen financial hardship to retain their homes.
- 19.2 Grants provided under section 19.1
- (a) may be given only to a Holder of Taxable Property that is taxable in the current Taxation Year;
  - (b) shall be in an amount equal to or less than the Taxes payable on the Taxable Property in the current Taxation Year; and
  - (c) shall be used only for the purposes of paying the Taxes owing on the Taxable Property in the current Taxation Year.
- 19.3 Grants provided under section 19.1(b) shall be determined by the yí səx<sup>wk</sup>wínmaʔm̄ (Council) on recommendation of the xatus iʔ kíl s̄xaq̄əq̄ (Surveyor of Taxes) and will be based on the following criteria:
- (a) whether the Holder has paid Taxes when due in previous Taxation Years; and
  - (b) whether the Holder is unable to pay Taxes due to unforeseen or unavoidable financial hardship such as, but not limited to, illness, disability or unemployment.
- 19.4 The yí səx<sup>wk</sup>wínmaʔm̄ (Council) shall in each Taxation Year determine all grants that will be given under section 19.1 and shall authorize those grants in a Local Revenue Law.

## 20. SUBDIVISION

- 20.1 If a Taxable Property is subdivided in accordance with stqáʔtk<sup>w</sup>niwt sqilx<sup>w</sup> (Westbank) law before June 1 in the Taxation Year, the xatus iʔ kíl s̄xaq̄əq̄ (Surveyor of Taxes) may
- (a) apportion the Taxes payable in that year, if any, among the Taxable Properties created by the subdivision in the same proportions as Taxes would have been payable in respect of the Taxable Properties had the subdivision occurred on or before the Assessment Roll was certified under the Assessment Bylaw; and
  - (b) on making an apportionment under paragraph (a), record the apportionment on the Taxation Roll in the manner that the xatus iʔ kíl s̄xaq̄əq̄ (Surveyor of Taxes) considers necessary.



- 20.2 Taxes apportioned to a Taxable Property under section 20.1 are the Taxes payable in respect of the Taxable Property in the year for which they are apportioned.
- 20.3 The Assessor shall provide the xatus i? k'ł s'xaqəq (Surveyor of Taxes) with the Assessed Values necessary to calculate the proportions of Taxes referred to in section 20.1.

## **21. TAXATION BASED ON SUPPLEMENTARY ASSESSMENT**

- 21.1 Where a supplementary Assessment Roll is issued in accordance with the Assessment Bylaw, the xatus i? k'ł s'xaqəq (Surveyor of Taxes) shall make the necessary changes to the Taxation Roll and send a Tax Notice to every Person affected by the supplementary Assessment Roll.
- 21.2 If a Supplementary Assessment roll has been prepared under the Assessment Bylaw because, in the current Taxation Year, an Interest that was exempt from Taxation has become taxable, the tax levied in respect of the Interest shall be prorated so that tax is payable only for the part of the year in which the Interest, or part of it, is taxable.
- 21.3 Where section 21.2 applies, Taxes levied for part of the Taxation Year are imposed on the date that the Interest has become taxable, despite section 7.1(b).
- 21.4 Where a Tax Notice is given under this section, the Tax Notice shall indicate that the Taxes are due and payable on the date of mailing of the Tax Notice; however, the Taxpayer shall be given 38 days to pay those Taxes and a penalty and interest shall not be added in that period.

## **22. REQUESTS FOR INFORMATION**

- 22.1 The xatus i? k'ł s'xaqəq (Surveyor of Taxes) may deliver a Request for Information containing the information set out in Schedule III, to a Holder or a Person who has disposed of an Interest in Westbank Lands, and that Person shall provide to the xatus i? k'ł s'xaqəq (Surveyor of Taxes), within fourteen (14) days or a longer period as specified in the notice, information for any purpose related to the administration of this Bylaw.
- 22.2 The xatus i? k'ł s'xaqəq (Surveyor of Taxes) is not bound by the information provided under section 22.1.

## **PART 7 – RECOVERY OF TAXES**

### **23. RECOVERY**

- 23.1 The xatus i? k'ł s'xaqəq (Surveyor of Taxes) shall, as soon as practicable, take all reasonable steps available to collect unpaid Taxes.
- 23.2 The liability referred to in section 5.2 is a debt recoverable by stqá?tkw'niwt sqilxw (Westbank)
- (a) in any Court;
  - (b) in a proceeding before the Civil Resolution Tribunal; and

- (c) by any other method authorized in this Bylaw or other *stqá?tkw4niwt sqilxw* (Westbank) law or bylaw,

and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

23.3 A copy of the Tax Notice that refers to the Taxes payable by a Person, certified as a true copy by the *xatus i? k1 sxaqeq* (Surveyor of Taxes), is evidence of that Person's debt for the Taxes, and may

- (a) be filed with the Court and when so filed, shall be of the same force and effect and proceeding may be taken as if it were a judgment of the Court for the recovery of a debt in the amount stated in the certified copy of the Tax Notice against the Person or Persons named in the certificate; and
- (b) be filed in the Westbank Lands Register and the registries established pursuant to the *Manufactured Home Act*, the *Personal Property Security Act*, and the *Land Title Act*, RSB 1996 c 250, as applicable.

23.4 Where the *xatus i? k1 sxaqeq* (Surveyor of Taxes) has reasonable grounds to believe that a Debtor intends to remove their personal property from Westbank Lands, or intends to dismantle or remove their Improvements on Westbank Lands, or take any other actions that may prevent or impede the collection of unpaid Taxes owing under this Bylaw, the *xatus i? k1 sxaqeq* (Surveyor of Taxes) may, with the authorization of the *y1 saxkw4inma?m* (Council), apply to a Court for a remedy, notwithstanding that the time for payment of Taxes has not yet expired.

## 24. COSTS OF COLLECTION

24.1 Costs incurred by the *stqá?tkw4niwt sqilxw* (Westbank) in the collection and enforcement of unpaid Taxes

- (a) include interest, penalties, legal costs and other costs imposed by this Bylaw.
- (b) are determined in accordance with Schedule I; and
- (c) are payable by the Debtor as unpaid Taxes.

## 25. LIENS AND PRIORITY OF CLAIM

25.1 Unpaid Taxes are a lien on the Interest in Westbank Lands to which they pertain that attaches to the Interest and binds subsequent Holders of the Interest.

25.2 The *xatus i? k1 sxaqeq* (Surveyor of Taxes) shall maintain a list of all liens created under this Bylaw.

25.3 The *xatus i? k1 sxaqeq* (Surveyor of Taxes) may register a notice of any lien created under this Bylaw in

- (a) the Westbank Lands Register; and

- (b) the land title register established under the *Land Title Act*, RSBC 1996 c 250, if applicable,

and the fee for drafting, filing and executing a lien at Schedule I shall apply.

- 25.4 A lien under section 25.1 has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the Interest in Westbank Lands, subject to the *Westbank First Nation Land Registry Regulations*.
- 25.5 On receiving payment in full of the Taxes owing in respect of which a lien was created, the xatus i? kl s'xaqeq (Surveyor of Taxes) shall register a discharge of the lien without delay.
- 25.6 Discharge of a lien by the xatus i? kl s'xaqeq (Surveyor of Taxes) is evidence of payment of the Taxes with respect to the Interest in Westbank Lands.
- 25.7 A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list referenced at section 25.2.

## **26. DELIVERY OF DOCUMENTS IN ENFORCEMENT PROCEEDINGS**

- 26.1 This article applies to this Part and Parts 8, 9, and 10.
- 26.2 Delivery of a document may be made personally or by sending it by registered mail.
- 26.3 Personal delivery of a document is made
- (a) in the case of an individual, by leaving the document with that individual or with an individual at least 18 years of age residing at that individual's place of residence;
  - (b) in the case of another First Nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the First Nation, or with the First Nation's legal counsel; and
  - (c) in the case of a corporation, by leaving the document with the individual apparently in charge, at the time of delivery, of the head office or one of its branch offices, or with an officer or director of the corporation or the corporation's legal counsel.
- 26.4 A document is considered to have been delivered
- (a) if delivered personally, on the day that personal delivery is made; and
  - (b) if sent by registered mail, on the fifth day after it is mailed.
- 26.5 Copies of notices shall be delivered
- (a) where the notice is in respect of Taxable Property, to all persons named on the Taxation Roll in respect of that Taxable Property; and

- (b) where the notice is in respect of personal property, to all holders of security Interests in the personal property registered under the laws of the Province.

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

- 27.1 On or after the day that is six months following the date that Taxes are due in accordance with this Bylaw, the xatus i? k'ł s'xaq'eq (Surveyor of Taxes) shall:
- (a) prepare a list of Taxes which have not been paid, together with the name of the assessed Taxpayers named in the Taxation Roll liable for payment of unpaid Taxes; and
  - (b) deliver a Demand for Payment and Notice of Pending Enforcement Proceedings to all Persons named on the Tax Roll in respect of that Taxable Property.
- 27.2 Before taking any enforcement measures under Parts 8-10, the xatus i? k'ł s'xaq'eq (Surveyor of Taxes) shall deliver a Demand for Payment and Notice of Pending Enforcement Proceedings to all Persons named on the Tax Roll in respect of that Taxable Property.

## **PART 8 – SEIZURE AND SALE OF PERSONAL PROPERTY**

### **28. SEIZURE OF PERSONAL PROPERTY AND SALE OF PERSONAL PROPERTY**

- 28.1 Where Taxes remain unpaid more than 30 days after a Demand for Payment and Notice of Pending Enforcement Proceedings is issued to a Debtor, the xatus i? k'ł s'xaq'eq (Surveyor of Taxes) may recover the amount of unpaid Taxes, with costs, by seizure and sale of personal property of the Debtor that is located on Westbank Lands.
- 28.2 Before proceeding under section 28.1, the xatus i? k'ł s'xaq'eq (Surveyor of Taxes) shall deliver to the Debtor a Notice of Seizure and Sale of Personal Property.
- 28.3 If the Taxes remain unpaid more than seven days after delivery of a Notice of Seizure and Sale of Personal Property, the xatus i? k'ł s'xaq'eq (Surveyor of Taxes) shall
- (a) request an agent, sheriff or bailiff to seize any personal property described in the Notice of Seizure and Sale of Personal Property that is in the possession of the Debtor and is located on Westbank Lands; and
  - (b) post a Notice of Sale of Seized Personal Property which is seized pursuant to this article on the Taxable Property in respect of which the Debtor is a Holder.
- 28.4 The Person who seizes personal property shall deliver to the Debtor a receipt for the personal property seized.
- 28.5 So long as the Taxes or any portion thereof remain outstanding, no personal property seized pursuant to section 28.3 which remains on the Taxable Property shall be removed from the Taxable Property by any person other than the agent, sheriff or bailiff referenced at paragraph 28.3(a), and any such removal shall be considered a trespass.

- 28.6 If at any time before the seized property is sold a challenge to the seizure is made to a Court, the sale shall be postponed until after the Court rules on the challenge.
- 28.7 A sale of personal property shall be conducted by public auction.
- 28.8 The xatus i? kíl sǎáqéq (Surveyor of Taxes) shall publish a Notice of Sale of Seized Personal Property in two consecutive issues of the local newspaper with the largest circulation.
- 28.9 The first publication of the Notice of Sale of Seized Personal Property shall not occur until at least 60 days after the personal property was seized.
- 28.10 Subject to section 28.6, at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.
- 28.11 The xatus i? kíl sǎáqéq (Surveyor of Taxes) shall ensure that the public auction is held at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice shall be published in the manner set out in section 28.8.
- 28.12 The proceeds from the sale of seized personal property shall be paid to any holders of registered security interests in the property and to the stqá?tkw?niw? sqilx<sup>w</sup> (Westbank) in order of their priority under the laws applicable in the Province, and any remaining proceeds shall be paid to the Debtor.
- 28.13 If claim to the surplus is made by another Person and such claim is contested, or if the xatus i? kíl sǎáqéq (Surveyor of Taxes) is uncertain who is entitled to such surplus, the xatus i? kíl sǎáqéq (Surveyor of Taxes) shall retain such money until the rights of the parties have been determined.
- 28.14 As a limitation on section 28.1, personal property of a Debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this Bylaw.
- 28.15 The application of this article to the seizure and sale of personal property subject to a registered security interest is subject to any laws of the Province regarding the seizure and sale of such property.

## **PART 9 – SEIZURE AND SALE OF TAXABLE PROPERTY**

### **29. SALE OF IMPROVEMENTS OR INTERESTS**

- 29.1 Before commencing enforcement proceedings under this Part 9, the xatus i? kíl sǎáqéq (Surveyor of Taxes) shall request authorization from yí sǎx<sup>w</sup>k<sup>w</sup>inma?r?m (Council) by Resolution.
- 29.2 The xatus i? kíl sǎáqéq (Surveyor of Taxes) may, upon the expiration of nine months following the service of the Demand for Payment and Notice of Enforcement Proceedings pursuant to section 27.2, serve upon the Debtor a Notice of Seizure and Sale of Taxable Property, and deliver a copy of the Notice to any i? sqilx<sup>w</sup> t?l stqá?tkw?niw? (Member) holding an Allotment in the Taxable Property.

- 29.3 Upon the expiration of six months after a Notice of Seizure and Sale of Taxable Property is served pursuant to section 29.2, and failure of the Debtor to pay the outstanding Taxes, the xatus i? kíl s̄xaq̄əq̄ (Surveyor of Taxes) shall sell the right to purchase the Taxable Property by public auction or by public tender in accordance with this article.
- 29.4 Prior to proceeding with public auction or tender in accordance with this article, a Notice of Sale of Improvements and Disposition of Interests on Westbank Lands shall be
- (a) published in the local newspaper with the largest circulation at least once in each of the four weeks preceding the date of the public tender or auction;
  - (b) posted on the stqá?tkw̄niw̄t sqilx<sup>w</sup> (Westbank) website once the Notice has been issued and until the date of the sale;
  - (c) posted on the Taxable Property in respect of which the Debtor is a Holder; and
  - (d) posted in a prominent place on Westbank Lands not less than 10 days before the date of the public tender or auction.
- 29.5 yí s̄əx<sup>w</sup>k̄winma?r̄h (Council) shall, by Resolution, prescribe the method of public tender or auction, including the conditions that are attached to the acceptance of an offer.
- 29.6 The xatus i? kíl s̄xaq̄əq̄ (Surveyor of Taxes) shall conduct a public auction or tender at the time and place set out in the Notice of Sale of Improvements and Disposition of Interests on Westbank Lands, unless it is necessary to adjourn the public tender or auction, in which case a further notice shall be published in the manner set out in section 29.4.
- 29.7 The xatus i? kíl s̄xaq̄əq̄ (Surveyor of Taxes), shall set an upset price for the right to purchase the Taxable Property that is not less than the total amount of the Taxes payable on the Taxable Property, calculated to the end of the redemption period set out in section 29.12, plus 5% of that total.
- 29.8 The upset price is the lowest price for which the Taxable Property may be sold.
- 29.9 If no bid is equal to or greater than the upset price, stqá?tkw̄niw̄t sqilx<sup>w</sup> (Westbank) is deemed to be the purchaser of the Taxable Property for the amount of the upset price.
- 29.10 The xatus i? kíl s̄xaq̄əq̄ (Surveyor of Taxes) shall, without delay, notify the stqá?tkw̄niw̄t sqilx<sup>w</sup> (Westbank) Director of Lands in writing of the sale of a right to purchase Taxable Property made under this Bylaw.
- 29.11 When Taxable Property is sold by public tender or auction, all rights in it held by the Holder of the Taxable Property or a Holder of a charge immediately cease to exist, except as follows:
- (a) the Taxable Property is subject to redemption as provided in section 29.12,
  - (b) the right to possession of the Taxable Property is not affected during the time allowed for redemption, subject, however, to

- (i) impeachment for waste, and
  - (ii) the right of the highest bidder to enter on the Taxable Property to maintain it in a proper condition and to prevent waste;
- (c) an easement, restrictive covenant, building scheme or right-of-way registered against the Taxable Property subsists; and
- (d) during the period allowed for redemption, an action may be brought in a Court to have the right to purchase the Taxable Property set aside and declared invalid.
- 29.12 At any time within six months after the holding of a public tender or auction in respect of Taxable Property, the Debtor may redeem the Taxable Property by paying to *stqá?tkw4niwt sqilxw* (Westbank) the total amount of the upset price plus 3%.
- 29.13 On redemption of the Taxable Property under section 29.12,
- (a) if the right to a purchase of the Taxable Property was sold to a bidder, the *stqá?tkw4niwt sqilxw* (Westbank) shall, without delay, repay to that bidder the amount of the bid; and
  - (b) the *xatus i? k1 sxaqeq* (Surveyor of Taxes) shall notify the *stqá?tkw4niwt sqilxw* (Westbank) Director of Lands in writing of the redemption.
- 29.14 No transfer of Taxable Property may be made until the end of the redemption period provided for in section 29.12.
- 29.15 Subject to a redemption under section 29.12, at the end of the redemption period, *stqá?tkw4niwt sqilxw* (Westbank) shall transfer the Taxable Property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with section 29.9.
- 29.16 The *xatus i? k1 sxaqeq* (Surveyor of Taxes) shall certify the sale of the Taxable Property in the form provided in Schedule IX, which certification shall be registered in the Westbank Lands Register and served on the Debtor.
- 29.17 For greater certainty, Taxable Property may only be transferred in accordance with the *stqá?tkw4niwt i? Stkwnkwinpla?s* (Constitution) and shall be registered in the Westbank Lands Register.
- 29.18 A transfer under section 29.15 operates
- (a) as a transfer of the Taxable Property to the bidder from the Debtor, without an attestation or proof of execution; and
  - (b) to extinguish all the right, title and interest of every previous Holder of the Taxable Property, or those claiming under a previous Holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered under section 29.17, except an easement, restrictive

covenant, building scheme or right-of-way registered against the Taxable Property.

- 29.19 At the end of the redemption period and on filing the certificate under section 29.16, the proceeds from the sale of Taxable Property shall be paid
- (a) first, to *stqá?tkw4niwt sqilxw* (Westbank); and
  - (b) second, to any other Holders of registered Interests in the Taxable Property in order of their priority at law, and any remaining proceeds shall be paid to the Debtor.
- 29.20 If claim to the surplus is made by another Person and such claim is contested, or if the *xatus i? k1 sxaqeq* (Surveyor of Taxes) is uncertain who is entitled to such surplus, the *xatus i? k1 sxaqeq* (Surveyor of Taxes) shall retain such money until the rights of the parties have been determined.
- 29.21 Upon the filing of the certificate provided by section 29.16, any remaining debt of the Debtor with respect to the Taxable Property referred to in the certificate, including all costs and charges arising from the sale and transfer, shall be extinguished.
- 29.22 If the right purchase Taxable Property is acquired by *stqá?tkw4niwt sqilxw* (Westbank) under section 29.9, the *xatus i? k1 sxaqeq* (Surveyor of Taxes) may, during the redemption period, sell the right to purchase the Taxable Property to any Person for not less than the upset price and the purchaser is thereafter considered the bidder under this article.
- 29.23 A sale under section 29.22 does not affect the period for or the right of redemption by the Debtor as provided in this Bylaw.

## PART 10 – OTHER REMEDIES

### 30. GARNISHMENT OF RENT

- 30.1 Where Taxes are due on an Interest occupied by a lessee whose landlord is liable for the Taxes, the *xatus i? k1 sxaqeq* (Surveyor of Taxes) may on no less than 30 days' written notice to the landlord that, on continued default of payment of Taxes, the *xatus i? k1 sxaqeq* (Surveyor of Taxes) shall proceed with collection of rent under this article.
- 30.2 Where a landlord fails to pay Taxes in full within 30 days after the *xatus i? k1 sxaqeq* (Surveyor of Taxes) gives notice pursuant to section 30.1, the *xatus i? k1 sxaqeq* (Surveyor of Taxes) shall deliver a Garnishee Notice to any affected lessee of the Interest, directing the lessee to pay to *stqá?tkw4niwt sqilxw* (Westbank) the rent otherwise due and owing as it becomes due, and from time to time, until they are advised by the *xatus i? k1 sxaqeq* (Surveyor of Taxes) that the outstanding Taxes have been paid in full.
- 30.3 A lessee may deduct from their rent paid in respect of their occupation of the Interest referenced at section 30.1 any amounts paid by them to *stqá?tkw4niwt sqilxw* (Westbank) in response to a Garnishee Notice served pursuant to section 30.2.



30.4 The xatus i? kíl sǎáqéq (Surveyor of Taxes) shall apply rent monies received pursuant to this article to the outstanding Taxes until the outstanding Taxes have been paid in full.

### 31. GARNISHMENT OF OTHER MONIES

31.1 When the xatus i? kíl sǎáqéq (Surveyor of Taxes) has reasonable knowledge that a Person is, or will be, within 90 days, liable to make a payment to a Debtor then the xatus i? kíl sǎáqéq (Surveyor of Taxes) may serve a Garnishee Notice on

- (a) that Person, requiring that those monies, in whole or in part, be paid to stqá?tkw4niw4t sqilxw (Westbank) on account of the outstanding Taxes of the Debtor; and
- (b) the Debtor.

31.2 The recipient of a Garnishee Notice pursuant to section 31.1 shall pay to stqá?tkw4niw4t sqilxw (Westbank) the monies referred to in the Garnishee Notice until they are advised by the xatus i? kíl sǎáqéq (Surveyor of Taxes) that the outstanding Taxes have been paid in full.

31.3 The xatus i? kíl sǎáqéq (Surveyor of Taxes) shall apply other monies received pursuant to this article to the outstanding Taxes until the outstanding Taxes have been paid in full.

### 32. DISCONTINUANCE OF SERVICES

32.1 Subject to this section, stqá?tkw4niw4t sqilxw (Westbank) may discontinue any service it provides to the Taxable Property of a Debtor if

- (a) revenues from this Bylaw or any bylaw enacted by stqá?tkw4niw4t sqilxw (Westbank) are used to provide that service to Taxpayers; and
- (b) Taxes remain unpaid by a Debtor more than 30 days after a Demand for Payment and Notice of Enforcement Proceedings was delivered to the Debtor .

32.2 At least thirty (30) days before discontinuing any service, the xatus i? kíl sǎáqéq (Surveyor of Taxes) shall deliver to the Debtor and to any i? sqilxw t1 stqá?tkw4niw4t (Member) holding an Allotment in the Taxable Property a Notice of Discontinuance of Services.

32.3 stqá?tkw4niw4t sqilxw (Westbank) shall not discontinue

- (a) fire protection or police services to the Taxable Property of a Debtor;
- (b) water or garbage collection services to Taxable Property that is a residential dwelling; or
- (c) electrical or natural gas services to Taxable Property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

32.4 Neither stqá?tkw4niw4t sqilxw (Westbank), sǎxw4k4winma?rh (Council), nor any councillor, employee, agent, contractor or subcontractor of stqá?tkw4niw4t sqilxw (Westbank) shall be

liable for any claims, losses, damages or expenses of any kind or nature whatsoever of or to any Person, property or personal property, arising directly or indirectly from, in respect of or relating to, any discontinuance of the provision of any service pursuant to this article.

## PART 11 – SERVICE AND LOCAL IMPROVEMENT CHARGES

### 33. AUTHORITY TO IMPOSE CHARGES

- 33.1 stqá?tkw4niwt sqilx<sup>w</sup> (Westbank) may by Service Charge Bylaw impose Service Charges applicable to any part of the Westbank Lands to raise money for any of the following purposes:
- (a) opening, widening, straightening, extending, grading, leveling, diverting or paving a road;
  - (b) constructing a sidewalk, street lighting, foot crossing, curbing bridge, culvert or embankment forming part of a street or constructing a system of storm drainage;
  - (c) making, deepening, enlarging, or lengthening a common sewer or water system;
  - (d) making sewer or water service connections to the road line on land abutting the main;
  - (e) constructing, a conduit for wires or pipes along or under a road;
  - (f) reconstructing, replacing or repairing of any items listed in paragraphs (a) to (e) above; and
  - (g) such other projects for maintenance, improvement or repair of properties within Westbank Lands or a Local Improvement Area as stqá?tkw4niwt sqilx<sup>w</sup> (Westbank) may determine to be necessary or beneficial.
- 33.2 A Service Charge shall be based on the actual or estimated annual cost of the service or local improvement and
- (a) a uniform rate; or
  - (b) rates for each class of property based on one or more of the following:
    - (i) the number of lineal feet along the fronting or abutting lands; the area determined by the fronting or abutting lands,
    - (ii) the number of dwelling-units or commercial or industrial occupancies on the lands served,
    - (iii) the estimated or actual use or consumption of the service by occupants of the lands served,
    - (iv) the estimated or actual use or consumption of the service by occupants of the lands served; and

- (c) notwithstanding paragraphs (a) and (b), if some areas of land in respect of which a Service Charge is to be imposed appear to call for a smaller or larger proportionate share of the charge because they are differently sized or shaped from other areas of land, those areas may be assigned the number of units of measurement the xatus i? kíl sǎáqéq (Surveyor of Taxes) considers appropriate to ensure that they will bear a fair portion of the Service Charge.

33.3 The Service Charge levied shall include engineering, inspection and advertising expenses, interest and carrying costs, sinking-fund or amortization costs, banking and legal fees, administration costs and any other expenses incidental to initiating and carrying out the works.

33.4 A Service Charge may be commuted under the following terms and conditions:

- (a) any Person whose interest is subject to a Service Charge shall make written request to the xatus i? kíl sǎáqéq (Surveyor of Taxes) to commute that charge;
- (b) the xatus i? kíl sǎáqéq (Surveyor of Taxes) shall provide written instructions to the Person on how the Service Charge may be commuted;
- (c) if the Person wishes to commute the charge, they shall, within 45 days of receiving the instructions referred to in paragraph (b), make payment in accordance with those instructions; and
- (d) the maximum term allowable for repayment of a Service Charge is 20 years.

#### **34. NOTICE OF CHARGE**

34.1 Before imposing a Service Charge, the xatus i? kíl sǎáqéq (Surveyor of Taxes) shall give notice by:

- (a) complying with all requirements of the *WFN Advisory Council Law No. 2017*; and
- (b) complying with all applicable notice requirements set out in the policies of the First Nations Tax Commission.

#### **35. SEPARATE ACCOUNTS**

35.1 Separate accounts shall be kept for money raised by each Service Charge under this Part.

35.2 stqá?tkw\*niwt sqilx<sup>w</sup> (Westbank) 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 Service Charge Bylaw.

#### **36. CHARGES AND FEES**

36.1 Service Charges under this Part shall be enforced under this Bylaw in the same manner as Taxes.

36.2 For greater certainty, Service Charges are a lien under section 25.1 of this Bylaw.

- 36.3 The roll for a Service Charge may be part of or a supplement to the Taxation Roll.

## PART 12 – GENERAL

### 37. FAILURE TO COMPLY WITH THE BYLAW

- 37.1 A Person fails to comply with this Bylaw and commits an offence, who, without reasonable excuse, in violation of this Bylaw:
- (a) refuses or fails to make a required return;
  - (b) withholds information necessary to ascertain the true taxable amount of a Taxable Property, or other basis of assessment;
  - (c) refuses or fails to attend or to submit themselves to examination on oath or otherwise;
  - (d) fails to keep a book of account or record required to be kept under this Bylaw;
  - (e) withholds information or provides false information in relation to their eligibility for an exemption or grant under this Bylaw; or
  - (f) without reasonable excuse, tears down, injures or defaces a notice or document which is posted in a public place or on Taxable Property in accordance with this Bylaw.

### 38. VALIDITY

- 38.1 Nothing under this Bylaw shall be rendered void or invalid, nor shall the liability of any Person to pay tax or any other amount under this Bylaw 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 *xatus i? kl s'xaqeq* (Surveyor of Taxes);
  - (b) an error or omission in a Taxation Roll, Tax Notice, or any notice given under this Bylaw; or
  - (c) a failure of the *stqa?tkw'niwt sqilxw* (Westbank), *xatus i? kl s'xaqeq* (Surveyor of Taxes) or the Assessor to do something within the required time.

### 39. LIMITATION ON RETURN OF MONEY

- 39.1 No action or proceeding for the return of money paid to *stqa?tkw'niwt sqilxw* (Westbank), whether under protest or otherwise, on account of a demand, whether valid or invalid, made for tax or any amount under this Bylaw, shall be commenced after the expiration of six months from the making of the payment; but the payment shall be deemed to have been voluntarily made.

### 40. NOTICES

- 40.1 Where in this Bylaw a notice is required to be given by mail or Electronic Transmission, or where the method of giving the notice is not otherwise specified, it shall be given

- (a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the Tax Roll;
- (b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property;
- (c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the Tax Roll; or
- (d) by e-mail to the address provided by the recipient, or by other means of Electronic Transmission.

40.2 Except where otherwise provided in this Bylaw,

- (a) a notice given by mail is deemed received on the fifth day after it is posted;
- (b) a notice posted on property is deemed received on the second day after it is posted;
- (c) a notice given by personal delivery is deemed received upon delivery; and
- (d) a notice given by Electronic Transmission on or before 5:00 P.M. local time on a Business Day is deemed received on the day of transmission or the provision of electronic access to the notice, and after 5:00 P.M. local time on a Business Day, or on a non-Business Day, is deemed received at 9:00 A.M. on the next Business Day.

**41. REPEAL**

41.1 The *Westbank First Nation Property Taxation Bylaw, 95-TX-08*, as amended, is hereby repealed in its entirety.

**42. COMING INTO FORCE**


42.1 This Bylaw comes into force and effect on the day after it is approved by the Minister of Crown-Indigenous Relations or the Minister of Indigenous Services Canada, as applicable.

**BE IT HEREBY RESOLVED AND AGREED:** That this Bylaw, entitled the *Westbank Property Taxation Bylaw No. 23-TX-01* is enacted, being read for the first, and third and final time by the yí səxwkwínmaʔm̓ (Council) of stqáʔtkw̓niw̓t sqilxw̓ (Westbank) held at duly convened meetings.

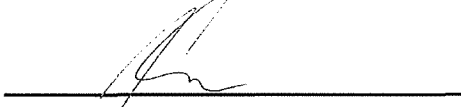
1<sup>st</sup> Reading: Kelowna, British Columbia, the 6<sup>th</sup> day of March, 2023.

2<sup>nd</sup> Reading: Exempt from second reading as per section 60.9 of the stqáʔtkw̓niw̓t iʔ Stkw̓nkwinplaʔs (Constitution) pertaining to enactment of a Local Revenue Law.

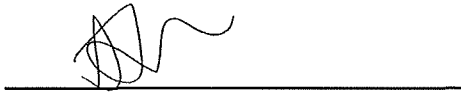
3<sup>rd</sup> Reading: Kelowna, British Columbia, this 17<sup>th</sup> day of April, 2023.

  
\_\_\_\_\_  
Chief Robert Louie

  
\_\_\_\_\_  
Councillor Andrea Alexander

  
\_\_\_\_\_  
Councillor Jordan Coble

  
\_\_\_\_\_  
Councillor Angie Derrickson

  
\_\_\_\_\_  
Councillor Sara Tronson

**Schedule I**

**Notice of Fees**

**GENERAL FEES**

- |   |          |
|---|----------|
| 1. Administration fee on payments made by credit card | \$ _____ |
| 2. Statement of Taxes                                 | \$10.00  |

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

- |   |                          |
|---|--------------------------|
| 1. For preparation of a notice  | \$40.00                  |
| 2. For service of notice on each person or place by Westbank First Nation   | \$40.00 per hour         |
| 3. For service of notice on each person or place by a process server, bailiff or delivery service   | actual cost              |
| 4. For advertising in newspaper   | actual cost              |
| 5. For staff time spent:  |                          |
| (a) in conducting a seizure and sale of personal property, not including costs otherwise recovered under this Schedule;                         | \$40 per person per hour |
| (b) in conducting an auction or tender under Part 8, not including costs otherwise recovered under this Schedule                                |                          |
| 6. Actual costs incurred by Westbank First Nation for carrying out the enforcement measures under Parts 7-10 will be charged based on receipts. |                          |
| 7. For drafting, filing and executing a lien or encumbrance:  | \$150.00                 |
| 8. For issuing and registering any and all certificates required by Part 9:   | \$55.00 per certificate  |
| 9. For photocopying   | \$0.30 per page          |

**Schedule II  
Tax Notice**

TO:

ADDRESS:

RE:

[DESCRIPTION OF PROPERTY]

PURSUANT to the provisions of the *Westbank Property Taxation Bylaw, 2022*, taxes in the amount of \_\_\_\_\_ dollars (\$\_\_\_\_) are hereby levied with respect to the above-noted interest.

All taxes are due and payable on or before 4:00 on the first business day following July 1. Payments for unpaid taxes, penalties and interest are past due and shall be paid immediately.

Payments made in person shall be made at the offices of Westbank First Nation, located at [address] during normal business hours. Payment shall be by cash, cheque, credit card (subject to a fee), debit, e-transfer or direct deposit.

Taxes that are not paid by 4:00 on September 30 shall incur a 10% penalty and interest in accordance with the *Westbank Property Taxation Bylaw No. 23-TX-01*.

Assessed value:	\$ _____
Taxes (current year):	\$ _____
Unpaid taxes (previous years):	\$ _____
Penalties:	\$ _____
Interest:	\$ _____
Costs: [insert details]	\$ _____
Total Payable:	\$ _____



**Schedule III**  
**Request for Information by Surveyor of Taxes for Westbank First Nation**

TO:

ADDRESS:

RE:

[DESCRIPTION OF PROPERTY]

DATE OF REQUEST:

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PURSUANT to section 22.1 of the *Westbank Property Taxation Bylaw No. 23-TX-01*, I request that you provide to me, in writing, no later than \_\_\_\_\_ **[Note: must be a date that is at least fourteen (14) days from the date of request]**, the following information relating to the above-noted Interest in reserve lands:

- (1)
- (2)
- (3)

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

Surveyor of Taxes

**Schedule IV****Demand for Payment and Notice of Pending Enforcement Proceedings**

TO:

ADDRESS:

RE:

[DESCRIPTION OF PROPERTY]

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

Taxes: \$

Penalties: \$

Interest: \$

**TOTAL OUTSTANDING TAX DEBT: \$TAKE NOTICE THAT** the failure to pay in full the above-mentioned tax debt within 30 days from the date of this Demand will result in procedures being taken by Westbank First Nation for the enforcement and collection of such debt. The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of the lesser of 15% and 5% above the prime lending rate on Canadian dollar commercial loans in Canada made to the prime risk commercial customers by the principal banker to *stqá?tkw4niwt sqilxw* (Westbank), as that rate stood on the 15th day of the month immediately preceding that period, per year. Additional costs may accrue to this debt.

The *Westbank Property Taxation Bylaw No. 23-TX-01* 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 personal property 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 Surveyor of Taxes are set out in the *Westbank Property Taxation Bylaw No. 23-TX-01*. A copy of the Bylaw is available for your review from the Surveyor of Taxes upon request.

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

Surveyor of Taxes

**Schedule V**

**Notice of Seizure and Sale of Personal Property**

TO:

ADDRESS:

RE:

[DESCRIPTION OF PROPERTY]

**TAKE NOTICE** that taxes, penalties and interest in the amount of \_\_\_\_\_ dollars (\$\_\_\_\_\_) remain unpaid and are due and owing in respect of the above-referenced taxable property.

**AND TAKE NOTICE** that a Demand for Payment and Notice of Pending Enforcement Proceedings dated \_\_\_\_\_ was delivered to you in respect of these unpaid taxes.

**AND TAKE NOTICE** that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the Surveyor of Taxes, pursuant to section 28.3 of the *Westbank Property Taxation Bylaw No. 23-TX-01*, seizing the personal property described as follows:

[GENERAL DESCRIPTION OF THE PERSONAL PROPERTY]

2. The Surveyor of Taxes may retain an agent, sheriff or bailiff to seize the property and the seized property will be held in the possession of the Surveyor of Taxes, at your cost, such cost being added to the amount of the unpaid taxes.

3. If the unpaid taxes, penalties, interest and costs of seizure are not paid in full within sixty (60) days following the seizure of the property, the Surveyor of Taxes may

- (a) publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the \_\_\_\_\_ newspaper; and
- (b) at any time after the second publication of the notice, sell the seized property by public auction.

**AND TAKE NOTICE** that the Surveyor of Taxes will conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice will be published.

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

Surveyor of Taxes

**Schedule VI**

**Notice of Sale of Seized Personal Property**

TAKE NOTICE THAT a sale by public auction for outstanding taxes, penalties, interest and costs owed to Westbank First Nation will occur on \_\_\_\_\_, 20\_\_ at \_\_\_ o'clock at \_\_\_\_\_ [Location].

At the above-noted sale, the following personal property, seized pursuant to section 28.3 of the *Westbank Property Taxation Bylaw No. 23-TX-01*, will be sold at public auction:

[GENERAL DESCRIPTION OF THE PERSONAL PROPERTY]

The proceeds of sale of the seized property shall be paid to any holders of registered security interests in the property and to Westbank First Nation in order of their priority under the laws applicable in the Province of British Columbia and any remaining proceeds shall be paid to the debtor.

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

Surveyor of Taxes

## Schedule VII

### Notice of Seizure and Sale of Taxable Property

TO: (the "debtor")

ADDRESS:

RE:

[DESCRIPTION OF PROPERTY] (the "taxable property")

TAKE NOTICE that taxes, penalties and interest in the amount of \_\_\_\_\_ dollars (\$\_\_\_\_\_) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Demand for Payment and Notice of Pending Enforcement Proceedings dated \_\_\_\_\_ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the Surveyor of Taxes, pursuant to section 29.3 of the *Westbank Property Taxation Bylaw No. 23-TX-01*, seizing and selling a right to purchase the taxable property by public tender [auction] as follows:

1. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of Westbank First Nation, a copy of which may be obtained from the Surveyor of Taxes.
2. The Surveyor of Taxes will
  - (a) publish a Notice of Sale of Improvements and Disposition of Interests on Westbank Lands in the \_\_\_\_\_ newspaper at least once in each of the four (4) weeks preceding the date of the sale;
  - (b) post the Notice on the Westbank website
  - (c) post the Notice on the affected Taxable Property; and
  - (b) post the Notice in a prominent place on the reserve not less than ten (10) days preceding the date of the sale.
3. The Notice of Sale of Improvements and Disposition of Interests on Westbank Lands will set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.
4. The upset price will be not less than the total amount of the taxes, interest and penalties payable, calculated to the end of the redemption period, plus five percent (5%) of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.
5. The Surveyor of Taxes will conduct the public tender [auction] at the time and place set out in the Notice of Sale of Improvements and Disposition of Interests on Westbank Lands, unless it is necessary to adjourn in which case a further notice will be published.
6. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, Westbank First Nation will be deemed to have purchased the right to purchase the taxable property for the amount of the upset price.
7. The debtor may redeem the right to purchase the taxable property after the sale by paying to

Westbank First Nation the amount of the upset price plus three percent (3%), any time within six (6) months after the holding of the public tender [auction] in respect of the taxable property (hereinafter referred to as the "redemption period"). Where the right to a purchase is redeemed, Westbank First Nation will, without delay, repay to the bidder the amount of the bid.

8. A sale of a right to purchase taxable property by public tender [auction] is not complete, and no transfer of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, Westbank First Nation will transfer the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be transferred to any person or entity who would not have been capable under the *Westbank First Nation Constitution* of obtaining the interest constituting the taxable property.

9. Council of Westbank First Nation will, without delay, notify the Minister of Crown-Indigenous Relations or the Minister of Indigenous Services Canada, as applicable, in writing of the sale of a right to transfer of the taxable property and of any redemption of the right to transfer the taxable property.

10. The Surveyor of Taxes will register the transfer of the taxable property in the Westbank Lands Register at the time of the transfer.

11. A transfer of the taxable property operates

- (a) as a transfer to the bidder or Westbank First Nation, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and
- (b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the taxable property.

12. Upon transfer of the taxable property, the debtor will be required to immediately vacate the taxable property, and any interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

13. The proceeds of sale of the taxable property will be paid first to Westbank First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Westbank First Nation Property Taxation Bylaw No. 23-TX-01*.

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

Surveyor of Taxes

### Schedule VIII

#### Notice of Sale of Improvements and Disposition of Interests on Westbank Lands

TO: (the "debtor")

ADDRESS:

RE:

[DESCRIPTION OF PROPERTY] (the "taxable property")

TAKE NOTICE that a Notice of Seizure and Sale of Taxable Property was given in respect of the taxable property on \_\_\_\_\_, 20\_\_\_\_.

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of \_\_\_\_\_ dollars (\$\_\_\_\_\_), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to transfer the taxable property will be conducted by public tender [auction] for unpaid taxes, penalties and interest owed to Westbank First Nation.

The public tender [auction] will take place on:

\_\_\_\_\_, 20\_\_\_\_ at \_\_\_\_\_ o'clock at

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[location].

The Surveyor of Taxes will conduct the public tender [auction] at the above time and place unless it is necessary to adjourn in which case a further notice will be published.

AND TAKE NOTICE that:

1. The upset price for the taxable property is: \_\_\_\_\_ dollars (\$\_\_\_\_). The upset price is the lowest price for which the taxable property will be sold.
2. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of Westbank First Nation as set out in this notice.
3. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, Westbank First Nation will be deemed to have purchased the right to a transfer of the taxable property for the amount of the upset price.
4. The debtor may redeem the right to a transfer of the taxable property by paying to Westbank First Nation the amount of the upset price plus three percent (3%), any time within six (6) months after the holding of the public tender [auction] in respect of the taxable property (referred to as the "redemption period"). Where the right to a transfer is redeemed, Westbank First Nation will, without delay, repay to the bidder the amount of the bid.
5. A sale of a right to a transfer of taxable property by public tender [auction] is not complete, and no transfer of the taxable property will be made, until the expiration of the redemption period. If the right to a transfer of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, Westbank First Nation will transfer the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be transferred to any person or entity who would not have been capable under the *Westbank*

*First Nation Constitution* of obtaining the interest constituting the taxable property.

6. Council of Westbank First Nation will, without delay, notify the Minister of Crown-Indigenous Relations or the Minister of Indigenous Services Canada, as applicable, in writing of the sale of a right to a transfer of the taxable property and of any redemption of the right to a transfer of the taxable property.

7. The Surveyor of Taxes will register a transfer of the taxable property in the Westbank Lands Register.

8. A transfer of the taxable property operates

- (a) as a transfer to the bidder from the debtor of the taxable property, without an attestation or proof of execution, and
- (b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the taxable property.

9. Upon transfer of the taxable property, the debtor will be required to immediately vacate the taxable property, and any interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

10. The proceeds of sale of the taxable property will be paid first to Westbank First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Westbank Property Taxation Bylaw No. 23-TX-01*.

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

Surveyor of Taxes



**Schedule IX**

**Certification of Sale and Disposition of Interest on Reserve**

RE:

[DESCRIPTION OF PROPERTY]

[DESCRIPTION OF IMPROVEMENTS]

I, \_\_\_\_\_, Surveyor of Taxes of Westbank First Nation, hereby certify that resulting from the failure of \_\_\_\_\_ to pay the outstanding tax debt on the above-mentioned interest in the 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 article 29 of the *Westbank Property Taxation Bylaw No. 23-TX-01*. The following person shall be listed as the holder of the above-noted interest in the Reserve, including the improvements:

[NAME AND ADDRESS OF PURCHASER AT SALE]

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

Surveyor of Taxes

**Schedule X  
Garnishee Notice**

TO:

AND TO: (the "Debtor")

ADDRESS:

RE: (the "Taxable Property")

[DESCRIPTION OF PROPERTY]

TAKE NOTICE THAT the above-noted Debtor has failed to pay the outstanding tax debt due and owing to Westbank First Nation with respect to the Taxable Property .

Pursuant to the *Westbank First Nation Property Taxation Bylaw No. 23-TX-01*, the Surveyor of Taxes may require the payment of monies which are payable to the Debtor on Reserve to be paid to Westbank First Nation, as such become due from time to time, until the outstanding tax debt is paid in full.

YOU ARE HEREBY REQUIRED TO pay directly to Westbank First Nation, on account of the Debtor's outstanding tax debt, the monies which are either immediately payable or, as and when they become payable, from you to the Debtor.

AND FURTHER TAKE NOTICE THAT this requirement will not be withdrawn unless you are advised by the Surveyor of Taxes that the outstanding tax debt has been paid in full.

This notice is applicable to all such payments to be made by you to the Debtor until the outstanding tax debt is paid.

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

Surveyor of Taxes

**Schedule XI**

**Notice of Discontinuance of Services**

TO:

ADDRESS:

RE:

[DESCRIPTION OF PROPERTY]

TAKE NOTICE that taxes, penalties, and interest in the amount of \_\_\_\_\_ dollars (\$\_\_\_\_\_) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Demand for Payment and Notice of Pending Enforcement Proceedings dated \_\_\_\_\_ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Demand for Payment and Notice of Enforcement Proceedings, the Surveyor of Taxes may discontinue services that it provides to the taxable property of a debtor, pursuant to the *Westbank Property Taxation Bylaw No. 23-TX-01*.

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

[LIST SERVICES TO BE DISCONTINUED]

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

Surveyor of Taxes