

_____ **FIRST NATION**
PROPERTY ASSESSMENT AND TAXATION BY-LAW, 20 __
(ALBERTA)

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WHEREAS:

A. Pursuant to paragraph 83(1)(a) of the *Indian Act*, the council of a first nation may make by-laws for the purpose of taxation for local purposes of land, or interests in land, in the reserve, including rights to occupy, possess or use land in the reserve; and

B. The Council of the _____ First Nation deems it to be in the best interests of the First Nation to make a by-law for such purposes;

NOW THEREFORE the Council of the _____ First Nation duly enacts as follows:

**PART I
CITATION**

Citation

1. This By-law may be cited as the _____ *First Nation Property Assessment and Taxation By-law, 20*_____.

**PART II
DEFINITIONS AND REFERENCES**

Definitions and References

2.(1) In this By-law:

“assessable property” means property in respect of which an assessment has been or may be prepared under this By-law;

“assessed value” means the market value of an interest in land or improvements, or both, as if the land or improvements were held in fee simple off the reserve, as determined under this By-law;

“assessment” means a valuation and classification of an interest in land;

“Assessment Notice” means a notice containing the information set out in Schedule V;

“Assessment Review Board” means a board established by Council in accordance with section 20;

- “assessment roll” means an assessment roll prepared pursuant to this By-law and includes a supplementary assessment roll and an amended assessment roll;
- “assessment year” means the year prior to the taxation year;
- “assessor” means a person appointed by Council under subsection 3(1);
- “Certificate of Cancellation of Interest in Land” means a certificate containing the information set out in Schedule XXII;
- “Certificate of Forfeiture” means a certificate containing the information set out in Schedule XXIV;
- “chair” means the chair of the Assessment Review Board;
- “complainant” means a person who commences an appeal of an assessment under this By-law;
- “Council” has the meaning given to that term in the *Indian Act*;
- “debtor” means a person liable for unpaid taxes imposed under this By-law;
- “expenditure by-law” means a means a by-law made pursuant to section 83 of the *Indian Act* to authorize the expenditure of tax revenues;
- “First Nation” means the _____ First Nation, being a band as defined under the *Indian Act*;
- “First Nation Corporation” means a corporation in which at least a majority of the shares are held in trust for the benefit of the First Nation or all of the members of the First Nation;
- “holder” means a person in possession of an interest in land or a person who, for the time being,
- (a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,
 - (b) is in actual occupation of the interest in land,
 - (c) has any right, title, estate or interest in the interest in land, or
 - (d) is a trustee of the interest in land;
- “improvement” means
- (a) a structure,
 - (b) any thing attached or secured to a structure that would be transferred without special mention by transfer or sale of the structure,
 - (c) a manufactured home, mobile home, modular home or travel trailer, and
 - (d) machinery and equipment;
- “interest in land” or “property” means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;
- “locatee” means a person who is in lawful possession of land in the reserve under subsections 20(1) and 20(2) of the *Indian Act*;
- “Notice of Appeal” means a notice containing the information set out in Schedule VII;
- “Notice of Assessment Inspection” means a notice containing the information set out in Schedule III;
- “Notice of Cancellation of Interest in Land” means a notice containing the information set out in Schedule XXI;
- “Notice of Discontinuance of Services” means a notice containing the information set out in Schedule XXV;
- “Notice of Forfeiture” means a notice containing the information set out in Schedule XXIII;
- “Notice of Hearing” means a notice containing the information set out in Schedule IX;

- “Notice of Sale of a Right to Assignment of Taxable Property” means a notice containing the information set out in Schedule XX;
- “Notice of Sale of Seized Personal Property” means a notice containing the information set out in Schedule XVIII;
- “Notice of Seizure and Assignment of Taxable Property” means a notice containing the information set out in Schedule XIX;
- “Notice of Seizure and Sale of Personal Property” means a notice containing the information set out in Schedule XVII;
- “Notice of Withdrawal” means a notice containing the information set out in Schedule VIII;
- “Order to Attend Hearing/Produce Documents” means notice containing the information set out in Schedule X;
- “party”, in respect of an appeal of an assessment under this By-law, means the parties to an assessment appeal under section 31;
- “person” includes a partnership, syndicate, association and corporation, and the personal or other legal representatives of a person;
- “property class” means those categories of property established in subsection 6(1) for the purposes of assessment and taxation;
- “Province” means the province of Alberta;
- “registry” means any land registry in which interests in land are registered;
- “Request for Information by Assessor” means a notice containing the information set out in Schedule II;
- “Request for Information by Tax Administrator” means a notice containing the information set out in Schedule XII;
- “reserve” means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;
- “resolution” means a motion passed and approved by a majority of Council present at a duly convened meeting;
- “supplementary Assessment Notice” means a notice containing the information required under subsection 18(9);
- “supplementary assessment roll” means an assessment roll under subsections 18(5) and 18(6);
- “secretary” means the secretary of the Assessment Review Board appointed under section 24;
- “tax administrator” means the person appointed by Council to that position under subsection 3(3);
- “Tax Arrears Certificate” means a certificate containing the information set out in Schedule XV;
- “Tax Certificate” means a certificate containing the information set out in Schedule XIV;
- “Tax Notice” means a notice containing the information set out in Schedule XIII;
- “tax roll” means a list prepared pursuant to this By-law of persons liable to pay tax on taxable property;
- “taxable property” means an interest in land that is subject to taxation under this By-law;
- “taxation year” means the calendar year to which an assessment roll applies for the purposes of taxation;
- “taxes” includes all taxes imposed, levied, assessed or assessable under this By-law, and all interest and costs added to taxes under this By-law; and
- “taxpayer” means a person liable for taxes in respect of taxable property.

(2) In this By-law, references to a Part (e.g. Part I), section (e.g. section 2), subsection (e.g. subsection 3(1)) paragraph (e.g. paragraph 5(3)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this By-law, except where otherwise stated.

PART III ADMINISTRATION

Assessor and Tax Administrator

3.(1) Council must, by resolution, appoint one or more assessors to undertake assessments of assessable property in accordance with this By-law and such other duties as set out in this By-law or as directed by Council.

(2) An assessor appointed by Council must be qualified to conduct assessments of real property in the Province.

(3) Council must, by resolution, appoint a tax administrator to administer this By-law on the terms and conditions set out in the resolution.

(4) The tax administrator must fulfill the responsibilities given to the tax administrator under this By-law.

(5) The tax administrator's responsibilities include the collection of taxes and the enforcement of payment under this By-law.

(6) The tax administrator may, with the consent of **[insert title]**, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of the First Nation.

Application of By-law

4. This By-law applies to all interests in land.

PART IV ASSESSED VALUE

Assessment and Valuation

5.(1) The assessor must assess all interests in land that are subject to taxation under this By-law and all interests in land for which payments-in-lieu may be accepted by Council.

(2) An assessment must be an estimate of the value of an interest in land on July 1 of the assessment year.

(3) For the purposes of assessing interests in land, the assessor must, in a fair and equitable manner,

(a) follow the procedures set out in the Provincial assessment legislation, or

(b) where there are no such procedures, the assessor must take into consideration assessments of property on the reserve that are similar to the property being assessed.

(4) Each assessment of non-linear property must reflect the

(a) characteristics and physical condition of the interest in land on December 31 of the assessment year; and

(b) valuation standard that would apply under the Provincial regulations for that interest in land if it were located off the reserve.

(5) Each assessment of a railway must be based on a report provided by December 31 to the First Nation by the holder or the person that operates the railway, showing the

(a) amount of land on the reserve occupied by the railway for roadway; and

(b) amount of land on the reserve occupied by the railway for purposes other than roadway.

(6) If the person who received the request does not provide the report required by subsection (5), the assessor must prepare the assessment using whatever information is available about the railway.

(7) Unless subsection (6) applies, an assessment must be prepared for an improvement whether or not it is complete or capable of being used for its intended purpose.

(8) No assessment is to be prepared for

(a) linear property that is under construction but not completed on or before October 31 of the assessment year, unless it is capable of being used for the transmission of gas, oil or electricity;

(b) new improvements that are intended to be used for or in connection with a manufacturing or processing operation and are not completed or in operation on or before December 31 of the assessment year; or

(c) new improvements that are intended to be used for the storage of materials manufactured or processed by the improvements referred to in paragraph (b), if the improvements are not completed or in operation on or before December 31 of the assessment year.

(9) Each assessment of linear property must reflect

(a) the valuation standard that would apply under the Provincial regulations for that interest in land if it were located off the reserve; and

(b) the specifications and characteristics of the linear property on October 31 of the assessment year in respect of the linear property, as contained in

(i) the records of the Alberta Energy and Utilities Board; or

(ii) the report requested by the assessor under subsection (10).

(10) If the assessor considers it necessary, the assessor may request the holder or the operator of linear property to provide a report relating to that property setting out the information requested by the assessor.

(11) On receiving a request under subsection (10), the person who received the request must provide the report not later than December 31 of the assessment year.

(12) If the person who received the request does not provide the report in accordance with subsection (11), the assessor must prepare the assessment using whatever information is available about the linear property.

(13) The assessor must determine the assessed value of an interest in land and must enter the assessed value of the interest in land in the assessment roll.

(14) The assessor must provide, to any holder of assessable property who requests it, sufficient information to show how the assessor prepared the assessment of that person's property.

(15) Except as otherwise provided in this By-law, for the purposes of assessing interests in land the assessor must use

(a) the valuation methods, standards, rates, rules and formulas established under Provincial assessment legislation existing at the time of assessment; and

(b) the assessment rules, practices and guidelines used by assessors in the Province for conducting assessments off the reserve.

Property Classes

6.(1) Council hereby establishes the property classes established by the Province for provincial property assessment purposes, for the purposes of assessment and taxation under this By-law.

(2) The property classes established under subsection (1) are set out in Schedule I, and the assessor must use the provincial classification rules for each property class.

(3) When preparing an assessment of property, the assessor must assign one or more of the property classes to the property.

(4) Where a property falls into two (2) or more property classes, the assessor must determine the share of the assessed value of the property attributable to each class and assess the property according to the proportion each share constitutes of the total assessed value.

PART V

REQUESTS FOR INFORMATION AND INSPECTIONS

Requests for Information

7.(1) The assessor may, for any purpose related to the administration of this By-law, deliver a Request for Information containing the information set out in Schedule II, to a holder or a person who has disposed of assessable property, and that person must provide the requested information to the assessor within fourteen (14) days from the date of delivery, or a longer period as specified in the notice.

(2) The assessor may in all cases assess the assessable property based on the information available to him or her and is not bound by the information provided under subsection (1).

Inspections

8.(1) The assessor may, for any purposes related to assessment, enter into or on and inspect land and improvements.

(2) Where the assessor wishes to conduct an inspection of assessable property for the purpose of assessing its value, the assessor must deliver a Notice of Assessment Inspection by personal delivery, mail, fax or e-mail to the person named on the assessment roll at the address indicated on the assessment roll.

(3) Personal delivery of a Notice of Assessment Inspection is made

(a) in the case of delivery to a residential dwelling, by leaving the notice with a person at least eighteen (18) years of age residing there; and

(b) in the case of delivery to any other assessable property, by leaving the notice with the person apparently in charge, at the time of delivery, on those premises.

(4) A Notice of Assessment Inspection is considered delivered if

(a) delivered personally, at the time personal delivery is made;

(b) sent by mail, five (5) days after the day on which the notice is postmarked;

(c) sent by fax, at the time indicated on the confirmation of transmission; and

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(5) Where an assessable property is occupied by a person other than the person named on the assessment roll, the person named on the assessment roll must make arrangements with the occupant to provide access to the assessor.

(6) Unless otherwise requested by the person named on the assessment roll, inspections of an assessable property must be conducted between 09:00 and 17:00 local time.

(7) If the assessor attends at an assessable property to inspect it and no occupant eighteen (18) years of age or older is present or permission to inspect the property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

(8) As part of an inspection under this section, the assessor must be given access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals respecting the assessable property and the occupant must, on request, furnish every facility and assistance required for the entry and examination.

PART VI ASSESSMENT ROLL AND ASSESSMENT NOTICE

Assessment Roll

9.(1) On or before _____ of each year, the assessor must complete a new assessment roll containing a list of every interest in land that is liable to assessment under this By-law.

(2) The assessment roll must be in paper or electronic form and must contain the following information:

- (a) the name and last known address of the holder of the interest in land;
- (b) a short description of the interest in land;
- (c) the classification of the interest in land;
- (d) the assessed value by classification of the interest in land;
- (e) the total assessed value of the interest in land;
- (f) the net assessed value of the interest in land subject to taxation under this By-law; and
- (g) any other information the assessor considers necessary or desirable.

[Note to First Nation: Include the following language only if this By-law is repealing and replacing an existing property assessment and taxation by-law:

(3) For greater certainty, an assessment roll prepared under the enactment repealed by section 104 is and continues to be an assessment roll under this By-law and must be used until such time as the next assessment roll is prepared and certified in accordance with this By-law.]

Certification by Assessor

10. On completion of an assessment roll, the assessor must

- (a) certify in writing in substantially the form set out in Schedule XI that the assessment roll was completed in accordance with the requirements of this By-law; and
- (b) deliver a copy of the certified assessment roll to Council.

Amendments to Assessment Roll

11.(1) Where the assessor amends the assessment roll to correct errors and omissions, reflect reconsideration decisions and implement decisions of the Assessment Review Board, the assessor must

- (a) date and initial amendments made to the assessment roll; and
- (b) report the change or correction to Council.

(2) Where the assessment roll is amended under this By-law, the amendments are an integral part of the assessment roll and are deemed to be effective as of the date the assessment roll was certified under section 10.

(3) The assessor must not amend the assessment roll contrary to an order or direction of the Assessment Review Board or a court of competent jurisdiction.

Validity of Assessment Roll

12. An assessment roll is effective on certification and, unless amended in accordance with this By-law, by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is

- (a) valid and binding on all parties concerned, despite any
 - (i) omission, defect or error committed in, or with respect to, the assessment roll,
 - (ii) defect, error or misstatement in any notice required, or
 - (iii) omission to give any notice required; and
- (b) for all purposes, the assessment roll of the First Nation until the next certified assessment roll.

Inspection and Use of Assessment Roll

13.(1) On receipt by Council, the assessment roll is open to inspection in the First Nation office by any person during regular business hours.

(2) A person must not, directly or indirectly, use the assessment roll or information contained in the assessment roll to

- (a) obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means; or
- (b) harass an individual.

(3) The tax administrator may require a person who wishes to inspect the assessment roll to complete a declaration in substantially the form set out in Schedule IV

- (a) specifying the purpose for which the information is to be used; and
- (b) certifying that the information contained in the assessment roll will not be used in a manner prohibited under this section.

Protection of Privacy in Assessment Roll

14.(1) On application by a holder, the tax administrator may omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment roll if, in the tax administrator's opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's household.

(2) Where the tax administrator omits or obscures information under subsection (1), such information must be obscured from all assessment rolls that are available for public inspection under section 13 or are otherwise accessible to the public.

Chargeholders

15.(1) Any person holding a charge on assessable property may, at any time, give notice, with full particulars of the nature, extent and duration of the charge, to the assessor and request that his or her name be added to the assessment roll in respect of that assessable property, for the duration of the charge.

(2) On receipt of a notice and request under this section, the assessor must enter the person's name and address on the assessment roll and provide copies of all assessment notices issued in respect of the assessable property.

Assessment Notice

16.(1) The tax administrator [assessor] must, on or before May 31 of each year, mail an Assessment Notice to every person named in the assessment roll in respect of each assessable property, at the person's address on the assessment roll.

(2) Where requested by the recipient, an Assessment Notice may be e-mailed to a person named on the assessment roll, and the Assessment Notice is deemed to have been delivered on the date that the e-mail is sent by the tax administrator [assessor].

(3) A person whose name appears in the assessment roll must give written notice to the tax administrator [assessor] of any change of address.

(4) Any number of interests in land assessed in the name of the same holder may be included in one Assessment Notice.

(5) If several interests in land are assessed in the name of the same holder at the same value, the Assessment Notice may clearly identify the property assessed, without giving the full description of each property as it appears in the assessment roll.

(6) If there is an error, omission or misdescription in any of the information shown on an Assessment Notice, the tax administrator [assessor] may prepare and send an amended Assessment Notice to all persons named on the assessment roll in respect of that interest in land.

(7) Subject to subsection 13(2) and subsection (8), the tax administrator [assessor] must provide to any person who requests it the information contained in the current Assessment Notice.

(8) Where information has been omitted or obscured under subsection 14(1), the assessor must omit that information from a notice provided under subsection (7).

(9) The Assessment Notice and the Tax Notice relating to the same property may be mailed together or combined into one notice.

PART VII

CORRECTIONS TO ASSESSMENT ROLL

Corrections to Assessment Roll

17.(1) Where the assessor determines that

(a) there is an error, omission or misdescription in any of the information shown on the assessment roll,

(b) no assessment has been prepared for an assessable property, or

(c) property that was exempt from taxation under this By-law has become taxable or taxable property has become exempt from taxation,

the assessor must make the necessary correction or amendment to the assessment roll and mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

(2) The assessor must not make an amendment to the assessment roll after December 31 of the current taxation year.

Supplementary Assessments

18.(1) The assessor must prepare supplementary assessments for machinery and equipment used in manufacturing and processing if those improvements are completed or begin to operate during the taxation year.

(2) The assessor must prepare supplementary assessments for other improvements if

- (a) they are completed in the taxation year;
- (b) they are occupied during all or any part of the taxation year; or
- (c) they are moved onto the reserve during the taxation year.

(3) A supplementary assessment must reflect the

- (a) value of an improvement that has not been previously assessed; or
- (b) increase in the value of an improvement since it was last assessed.

(4) Supplementary assessments must be prepared in the same manner as assessments prepared under this By-law, but must be prorated to reflect only the number of months during which the improvement is complete, occupied, in operation or located on the reserve, including the whole of the first month in which the improvement was completed, occupied, began to operate or was moved onto the reserve.

(5) The assessor must prepare a supplementary assessment roll on or before December 31 in the taxation year in which supplementary assessments are prepared.

(6) A supplementary assessment roll must include the same information required to be shown on the assessment roll, and the date that the improvement

- (a) was completed, occupied, or moved onto the reserve, or
- (b) began to operate.

(7) The duties imposed on the assessor with respect to the assessment roll and the provisions of this By-law relating to assessments and assessment rolls, so far as they are applicable, apply to supplementary assessments and supplementary assessment rolls.

(8) The assessor must, no later than December 31 in the taxation year in which a supplementary assessment roll is prepared,

- (a) deliver a certified copy of the supplementary assessment roll to the Council;
- (b) prepare a supplementary Assessment Notice for every assessed improvement shown on the supplementary assessment roll; and
- (c) mail a supplementary Assessment Notice to every person named on the supplementary assessment roll in respect of each assessed improvement affected.

(9) A supplementary Assessment Notice must contain the information

- (a) set out in Schedule V; and
- (b) required under subsection (6).

(10) For clarity, this section does not apply to linear property and the assessor must not prepare supplementary assessments for linear property.

PART VIII

RECONSIDERATION OF ASSESSMENT

Reconsideration by Assessor

19.(1) A person named on the assessment roll in respect of an assessable property may request that the assessor reconsider the assessment of that assessable property.

(2) A request for reconsideration may be made on one or more of the grounds on which an assessment appeal may be made under this By-law.

(3) A request for reconsideration of an assessment must

- (a) be delivered to the assessor within thirty (30) days after the day that the Assessment Notice is mailed or e-mailed to the person named on the assessment roll in respect of an assessable property;
- (b) be made in writing and include the information set out in Schedule VI; and
- (c) include any reasons in support of the request.

(4) The assessor must consider the request for reconsideration and, within fourteen (14) days after receiving the request for reconsideration, either

- (a) advise the person who requested the reconsideration that the assessor confirms the assessment; or
- (b) where the assessor determines that assessable property should have been assessed differently, offer to the person who requested the reconsideration to modify the assessment.

(5) Where the person who requested the reconsideration agrees with the modification proposed by the assessor, the assessor must

- (a) amend the assessment roll as necessary to reflect the modified assessment;
- (b) give notice of the amended assessment to the tax administrator and to all other persons who received the Assessment Notice in respect of the assessable property; and
- (c) where a Notice of Appeal has been delivered in respect of the assessable property, advise the Assessment Review Board of the modification.

(6) Where the person who requested the reconsideration accepts an offer to modify an assessment, that person must not appeal the modified assessment and must withdraw any Notice of Appeal filed in respect of the assessable property.

PART IX

ASSESSMENT REVIEW BOARD

Council to Establish Assessment Review Board

20.(1) Council must, by resolution, establish an Assessment Review Board to hear and determine assessment appeals under this By-law.

(2) The Assessment Review Board must consist of not less than three (3) members, including at least one (1) member who is a member of the law society of the Province and at least one (1) member who has experience in assessment appeals in the Province.

[Note to First Nation: The First Nation can choose to require the appointment of a member who is also a member of the First Nation, with the following wording:

(3) The Assessment Review Board must consist of at least one (1) member who is a member of the First Nation but not a member of Council.]

(4) Each member of the Assessment Review Board must hold office for a period of three (3) years unless the member resigns or is removed from office in accordance with this By-law.

(5) If a member of the Assessment Review Board is absent, disqualified, unable or unwilling to act, Council may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

Remuneration and Reimbursement

[Note to First Nation: The sample wording below provides for three levels of remuneration. The chair is paid the highest rate, members who are lawyers or have assessment experience are paid a middle rate, and members without those qualifications are paid a lower rate. First Nations can choose

to implement these three levels, or can choose to have two levels of remuneration, one for the chair and one for other members.]

21.(1) The First Nation must remunerate

- (a) the chair for his or her services at a rate of _____ dollars (\$_____) per hour [or day],
- (b) a member (or replacement member appointed to act), other than the chair, who meets the criteria set out in subsection 20(2), for his or her services at a rate of _____ dollars (\$_____) per hour [or day], and
- (c) a member (or replacement member appointed to act), other than those referenced in paragraphs (a) and (b), at a rate of _____ dollars (\$_____) per hour [or day],

for time spent on activities of the Assessment Review Board required under this By-law or expressly authorized by Council.

(2) The First Nation must reimburse a member of the Assessment Review Board, including a replacement member, for reasonable travel and out of pocket expenses necessarily incurred in carrying out his or her duties.

Conflicts of Interest

22.(1) A person must not serve as a member of the Assessment Review Board if the person

- (a) has a personal or financial interest in the assessable property that is the subject of an appeal;
- (b) is the Chief of the First Nation or a member of Council;
- (c) is an employee of the First Nation; or
- (d) has financial dealings with the First Nation, which might reasonably give rise to a conflict of interest or impair that person's ability to deal fairly and impartially with an appeal, as required under the terms of this By-law.

(2) For the purposes of paragraph (1)(a), membership in the First Nation does not in itself constitute a personal or financial interest in assessable property.

Appointment of Chair

23.(1) Council must, by resolution, appoint one of the members of the Assessment Review Board as chair.

(2) The chair must

- (a) supervise and direct the work of the Assessment Review Board;
- (b) undertake administrative duties as necessary to oversee and implement the work of the Assessment Review Board;
- (c) determine procedures to be followed at hearings consistent with this By-law;
- (d) administer an oath or solemn affirmation to a person or witness before his or her evidence is taken; and
- (e) preside at hearings of the Assessment Review Board.

(3) If the chair is absent or incapacitated, Council must designate a member of the Assessment Review Board as the acting chair for the period that the chair is absent or incapacitated.

Appointment of Secretary

24.(1) Council must, by resolution, appoint a secretary of the Assessment Review Board.

(2) The secretary of the Assessment Review Board must

- (a) have the custody and care of all records, documents, orders and decisions made by or pertaining to the Assessment Review Board; and
- (b) fulfill such other duties as directed by the chair and the Assessment Review Board.

Removal of Member

25. Council may terminate the appointment of a member of the Assessment Review Board for cause, including where a member

- (a) is convicted of an offence under the *Criminal Code*;
- (b) fails to attend three (3) consecutive hearings of the Assessment Review Board; or
- (c) fails to perform any of his or her duties under this By-law in good faith and in accordance with the terms of this By-law.

Duty of Member

26. In performing their duties under this By-law, the members of the Assessment Review Board must act faithfully, honestly and impartially and to the best of their skill and ability, and must not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

PART X

APPEAL TO ASSESSMENT REVIEW BOARD

Appeals

27. The Assessment Review Board must hear and determine appeals made under this Part.

Notice of Appeal

28.(1) Any person, including without limitation the First Nation and the assessor, may appeal an assessment or a reconsideration of an assessment of assessable property to the Assessment Review Board by delivering

- (a) a completed Notice of Appeal,
- (b) a copy of the Assessment Notice, and
- (c) an administration fee of thirty dollars (\$30),

to the assessor within sixty (60) days after the date on which the Assessment Notice was mailed or e-mailed to the persons named on the assessment roll in respect of the assessable property.

(2) The address for delivery of a Notice of Appeal to the assessor is [**insert address**].

(3) The grounds for an appeal may be in respect of one or more of the following:

- (a) the assessed value of the property;
- (b) the assessment classification of the property;
- (c) the applicability of an exemption to the property;
- (d) any alleged error or omission in an assessment or Assessment Notice; and
- (e) the liability of the holder to taxation under this By-law.

(4) Where an appeal is commenced with respect to an assessment amended under section 17, the appeal must be confined to the amendment.

(5) Where an appeal is commenced with respect to a supplementary assessment under section 18, the appeal must be confined to the supplementary assessment.

(6) No appeal may be brought respecting an assessment amended to reflect a decision of the Assessment Review Board or a court of competent jurisdiction.

Agents and Solicitors

29. Where a complainant is represented in an appeal through a solicitor or agent, all notices and correspondence required to be given to the complainant are properly given if delivered to the solicitor or agent at the address set out in the Notice of Appeal.

Scheduling of Hearing

30.(1) On delivery of a Notice of Appeal to the assessor, the chair must, in consultation with the assessor, schedule a hearing of the appeal.

(2) The chair must, at least thirty (30) days before the hearing, deliver a Notice of Hearing setting out the date, time and place of the hearing, to the parties and to each person named on the assessment roll in respect of the assessable property.

Parties

31. The parties in a hearing are

- (a) the complainant;
- (b) the holder of the assessable property, if not the complainant;
- (c) the assessor; and
- (d) any person who the Assessment Review Board determines may be affected by the appeal, upon request by that person.

Delivery of Documentation

32. The assessor must, without delay, deliver a copy of any document submitted by a party in relation to an appeal to all other parties.

Timing for Hearing

33. Subject to section 46, the Assessment Review Board must commence a hearing within ninety (90) days after delivery of the Notice of Appeal to the assessor, unless all parties consent to a delay.

Daily Schedule

34.(1) The chair must

- (a) create a daily schedule for the hearings of the Assessment Review Board; and
- (b) post the daily schedule at the place where the Assessment Review Board is to meet.

(2) The Assessment Review Board must proceed to deal with appeals in accordance with the daily schedule, unless the Assessment Review Board considers a change in the schedule necessary and desirable in the circumstances.

Conduct of Hearing

35.(1) The Assessment Review Board must give all parties a reasonable opportunity to be heard at a hearing.

(2) A party may be represented by counsel or an agent and may make submissions as to facts, law and jurisdiction.

(3) The Assessment Review Board may conduct a hearing whether the complainant is present or not, provided the complainant was given notice of the hearing in accordance with this By-law.

(4) The burden of proof in an appeal is on the person bringing the appeal.

(5) In an oral hearing, a party may call and examine witnesses, present evidence and submissions and conduct cross-examination of witnesses as reasonably required by the Assessment Review Board for a full and fair disclosure of all matters relevant to the issues in the appeal.

(6) The Assessment Review Board may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.

(7) The Assessment Review Board may question any witness who gives oral evidence at a hearing.

(8) The Assessment Review Board may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

(9) The Assessment Review Board may conduct its proceedings by any combination of written, electronic and oral hearings.

(10) An oral hearing must be open to the public unless the Assessment Review Board, on application by a party, determines that the hearing should be held *in camera*.

Maintaining Order at Hearings

36.(1) The Assessment Review Board may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.

(2) Without limiting subsection (1), the Assessment Review Board may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Assessment Review Board orders otherwise.

Summary Dismissal

37.(1) At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the following apply:

- (a) the appeal is not within the jurisdiction of the Assessment Review Board;
- (b) the appeal was not filed within the applicable time limit; or
- (c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

(2) Before dismissing all or part of an appeal under subsection (1), the Assessment Review Board must give the complainant an opportunity to make submissions to the Assessment Review Board.

(3) The Assessment Review Board must give written reasons for any dismissal made under subsection (1) to all parties.

Quorum

38.(1) A majority of the members of the Assessment Review Board constitutes a quorum, provided that there shall not be less than three (3) members present at any time.

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

Decisions

39. A decision of the majority of the members is a decision of the Assessment Review Board and, in the case of a tie, the decision of the chair governs.

Combining Hearings

40. The Assessment Review Board may conduct a single hearing of two (2) or more appeals related to the same assessment if the matters in each hearing are addressing the same assessable property or substantially the same issues.

Power to Determine Procedures

41.(1) Subject to this By-law, the Assessment Review Board has the power to control its own processes and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

(2) Without limiting subsection (1), the Assessment Review Board may make rules respecting the holding of pre-hearing conferences and requiring the parties to attend a pre-hearing conference.

Orders to Attend or Produce Documents

42.(1) At any time before or during a hearing, but before its decision, the Assessment Review Board may make an order requiring a person to

- (a) attend a hearing to give evidence, or
- (b) produce a document or other thing in the person's possession or control as specified by the Assessment Review Board,

by issuing an Order to Attend Hearing/Produce Documents and serving it on the person at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be.

(2) Where an order is made under paragraph (1)(a), the Assessment Review Board must pay to the person a twenty dollar (\$20) witness fee plus reasonable travel expenses to attend and give evidence before the Assessment Review Board.

(3) A party may request that the Assessment Review Board make an order under subsection (1) to a person specified by the party.

- (4) Where a party makes a request under subsection (3),
 - (a) the chair must sign and issue an Order to Attend Hearing/Produce Documents and the party must serve it on the witness at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be; and
 - (b) a party requesting the attendance of a witness must pay a twenty dollar (\$20) witness fee plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

(5) The Assessment Review Board may apply to a court of competent jurisdiction for an order directing a person to comply with an order under this section.

Adjournments

- 43.** The Assessment Review Board may
- (a) hear all appeals on the same day or may adjourn from time to time until all matters have been heard and determined; and
 - (b) at any time during a hearing, adjourn the hearing.

Costs

- 44.** The Assessment Review Board may make orders requiring a party
- (a) to pay all or part of the costs of another party in respect of the appeal,

(b) to pay all or part of the costs of the Assessment Review Board in respect of the appeal, where the Assessment Review Board considers the conduct of a party has been improper, vexatious, frivolous or abusive.

Reference on Question of Law

45.(1) At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer a question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

(2) The stated case must be in writing and filed with the court registry and must include a statement of the facts and all evidence material to the stated case.

(3) The Assessment Review Board must

(a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given; and

(b) decide the appeal in accordance with the court's opinion.

Matters before the Courts

46. If a proceeding with respect to liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction

(a) before the hearing is to commence, the hearing must be deferred until the matter is decided by the court;

(b) during the hearing, the hearing must be adjourned until the matter is decided by the court; or

(c) after the hearing has concluded but before a decision on the appeal is given, the decision must be deferred until the matter is decided by the court.

Withdrawal of Appeal

47.(1) A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the Assessment Review Board.

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the Assessment Review Board must dismiss the matter set for its consideration.

Delivery of Decisions

48.(1) The Assessment Review Board must, at the earliest opportunity after the completion of a hearing, deliver a written decision on the appeal to all parties.

(2) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator [assessor] on request and payment of a fee of _____ dollars (\$___).

(3) The tax administrator [assessor] may obscure or omit personal information (other than name and address) and financial business information from decisions provided under subsection (2), provided that assessment and property tax information must not be obscured or omitted.

(4) The assessor must make any changes to the assessment roll that are necessary to reflect a decision of the Assessment Review Board and must mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

Delivery of Documents under this Part

49.(1) Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or e-mail.

(2) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with the individual or with a person at least eighteen (18) years of age residing at the individual's place of residence;

(b) in the case of a first nation, by leaving the document with the person apparently in charge, at the time of delivery, of the administrative office of the first nation; and

(c) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the head office or a branch office of the corporation, or with an officer or director of the corporation.

(3) Subject to subsection (4), a document is considered delivered if

(a) delivered personally, at the time that personal delivery is made;

(b) sent by registered mail, on the fifth day after it is mailed;

(c) sent by fax, at the time indicated on the confirmation of transmission; or

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 17:00 local time on a business day is considered delivered at 09:00 on the next business day.

Appeals

50.(1) An appeal lies from the Assessment Review Board to a court of competent jurisdiction on a question of law.

(2) An appeal under subsection (1) must be commenced within thirty (30) days of the delivery of the Assessment Review Board's decision under subsection 48(1).

PART XI

LIABILITY FOR TAXATION

Tax Liability

51.(1) Except as provided in Part XII, all interests in land are subject to taxation under this By-law.

(2) Taxes levied under this By-law are a debt owed to the First Nation, recoverable by the First Nation in any manner provided for in this By-law or in a court of competent jurisdiction.

(3) Where an interest in land is not subject to taxation, the liability for taxation of any other interest in the same property is not affected.

(4) Taxes are due and payable under this By-law notwithstanding any proceeding initiated or remedy sought by a taxpayer respecting his or her liability to taxation under this By-law.

(5) Any person who shares the same interest in taxable property is jointly and severally liable to the First Nation for all taxes imposed on that taxable property under this By-law during the taxation year and for all unpaid taxes imposed in a previous taxation year, including, for clarity, interest and costs as provided in this By-law.

Tax Refunds

52.(1) Where a person is taxed in excess of the proper amount, the tax administrator must refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to a refund of taxes, Council may direct the tax administrator to 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 the First Nation in respect of taxable property held by that person.

(3) Where a person is entitled to be refunded an amount of taxes paid under this By-law, the tax administrator must pay the person interest as follows:

- (a) interest accrues from the date that the taxes were originally paid to the First Nation;
- (b) the interest rate during each successive three (3) month period beginning on January 1, April 1, July 1, and October 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to the First Nation on the 15th day of the month immediately preceding that three (3) month period;
- (c) interest will not be compounded; and
- (d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

PART XII

EXEMPTIONS FROM TAXATION

Exemptions

[Note to First Nation: The First Nation should determine what, if any, exemptions it wishes to provide in its by-law. The following are examples of exemptions a First Nation may wish to consider in its by-law.]

53.(1) The following interests in land are exempt from taxation under this By-law to the extent indicated:

- (a) subject to subsection (2), any interest in land held or occupied by a member of the First Nation;**
- (b) subject to subsection (2), any interest in land held or occupied by the First Nation or a First Nation Corporation;**
- (c) property, other than a student dormitory, used in connection with school purposes, not operated for profit;**
- (d) property held by a religious body and used chiefly for divine service, public worship or religious education, and any property held by the religious body and used only as a parking area in connection with these purposes;**
- (e) property, other than a student dormitory, used in connection with a hospital, not operated for profit;**
- (f) property, other than a student dormitory, used as a university, technical institute or public college, not operated for profit;**
- (g) property used to provide housing accommodation for senior citizens, not operated for profit; and**
- (h) property consisting of the following:**
 - (i) land, to a maximum of 10 hectares, that is used as a cemetery; and**
 - (ii) any improvement on land described in subparagraph (i) that is used for burial purposes.**

(2) The exemptions in paragraphs (1)(a) and (b) do not apply to interests in land that are held by a member of the First Nation, the First Nation, or a First Nation Corporation, as the case may be, where the interest in land is actually occupied by someone other than a member of the First Nation, the First Nation, or a First Nation Corporation.]

(3) The exemptions in paragraphs (1)(c) to (h) apply only to that portion of a property that is used for the purposes for which the exemption is given.

(4) Where a property contains one or more parts that are exempt from taxation, the taxes are recoverable against the entire property.]

PART XIII

GRANTS AND TAX ABATEMENT

[Note to First Nation: The First Nation should consider what, if any, grants or other forms of tax abatement it wishes to provide in its by-law. The qualifying requirements for abatements and grants must be set out in this by-law, with the amounts to be determined each year in an expenditure by-law. The following are examples of possible grants.]

Annual Grants

54.(1) Council may provide for a grant to a holder:

(a) where the holder is a charitable, philanthropic or other not-for-profit corporation, and Council considers that the property is used for a purpose that is directly related to the purposes of the corporation; and

(b) [set out qualifying criteria for other grant programs].

(2) Grants provided under subsection (1)

(a) may be given only to a holder of property that is taxable in the current taxation year;

(b) must be in an amount equal to or less than the taxes payable on the property in the current taxation year, less any other grants, abatements and offsets; and

(c) must be used only for the purposes of paying the taxes owing on the property in the current taxation year.

(3) Council will in each taxation year determine all grants that will be given under this Part and will authorize those grants in an expenditure by-law.

PART XIV

LEVY OF TAX

Tax Levy

55.(1) On or before May 15 in each taxation year, Council must adopt a By-law pursuant to section 83 of the *Indian Act* setting the rate of tax to be applied to each property class.

(2) A By-law setting the rate of tax may establish different tax rates for each property class.

(3) Taxes must be levied by applying the rate of tax against each one thousand dollars (\$1,000) of assessed value of the interest in land.

(4) Taxes levied under this By-law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

(5) Notwithstanding subsection (3), Council may establish, in its annual By-law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land.

(6) A minimum tax established under the authority of subsection (5) may be established in respect of one or more property classes.

Tax Payments

56.(1) Taxes are due and payable on or before June 30 of the taxation year in which they are levied.

(2) Taxes must be paid at the office of the First Nation during normal business hours, by cheque, money order or cash.

- (3) Payment of taxes made by cheque or money order must be made payable to the _____ First Nation.

Tax Roll

57.(1) On or before May 15 in each taxation year, the tax administrator must create a tax roll for that taxation year.

- (2) The tax roll must be in paper or electronic form and must contain the following information:

- (a) a description of the property as it appears on the assessment roll;
- (b) the name and address of the holder entered on the assessment roll with respect to the property;
- (c) the name and address of every person entered on the assessment roll with respect to the property;
- (d) the assessed value by classification of the land and the improvements as it appears in the assessment roll, exclusive of exemptions, if any;
- (e) the amount of taxes levied on the property in the current taxation year under this By-law; and
- (f) the amount of any unpaid taxes from previous taxation years.

(3) The tax administrator may use the certified assessment roll as the tax roll by adding the following information to the assessment roll:

- (a) the amount of taxes levied on the property in the current taxation year under this By-law; and
- (b) the amount of any unpaid taxes from previous taxation years.

(4) The fact that information required to be shown on the tax roll is omitted or that information shown contains an error, omission or misdescription does not invalidate the roll or any other information shown on the tax roll.

Annual Tax Notices

58.(1) On or before May 31 of each taxation year, the tax administrator must mail a Tax Notice to

- (a) each holder of taxable property under this By-law, and
- (b) each person whose name appears on the tax roll in respect of the property,

to the address of the person as shown on the tax roll.

- (2) The tax administrator must enter on the tax roll the date of mailing a Tax Notice.

(3) The mailing of the Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes.

(4) If a number of properties are assessed in the name of the same holder, any number of those properties may be included in one Tax Notice.

(5) Where the holder of a charge on taxable property gives notice to the assessor of the charge under section 15 and the assessor enters the holder's name on the assessment roll, the tax administrator must mail a copy of all Tax Notices issued in respect of the property to the holder of the charge during the duration of the charge.

(6) Where applicable, a Tax Notice must state that taxes are payable in conjunction with periodic lease payments under section 63.

(7) The Tax Notice and the Assessment Notice relating to the same property may be mailed together or may be combined into one notice.

(8) If it is discovered that there is an error, omission or misdescription in any of the information shown on a Tax Notice, the tax administrator may prepare and send an amended Tax Notice to every person to whom a Tax Notice must be sent under subsection (1).

Amendments to Tax Roll and Tax Notices

59.(1) Where the assessment roll has been amended in accordance with this By-law, the tax administrator must amend the tax roll and mail an amended Tax Notice to every person to whom a Tax Notice must be sent under subsection 58(1).

(2) If it is discovered that there is an error, omission or misdescription in any of the information shown on the tax roll

(a) the tax administrator may correct the tax roll for the current taxation year only; and

(b) on correcting the tax roll, the tax administrator must mail an amended Tax Notice to every person to whom a Tax Notice must be sent under subsection 58(1).

(3) If it is discovered that no tax has been imposed on a taxable property, the First Nation may impose the tax for the current year only and the tax administrator must prepare and send a Tax Notice to every person to whom a Tax Notice must be sent under subsection 58(1).

(4) If property that was exempt from taxation becomes taxable or taxable property becomes exempt from taxation, the tax administrator must correct the tax roll and mail an amended Tax Notice to every person to whom a Tax Notice must be sent under subsection 58(1).

(5) Where the taxable status of a property changes, the tax imposed in respect of it must be prorated so that the tax is payable only for the part of the year in which the property, or part of it, is not exempt.

(6) The tax administrator must record on the tax roll the date of every entry made under this section.

(7) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 52.

(8) 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 must be given thirty (30) days to pay those taxes and interest must not be added in that period.

Supplementary Taxes

60.(1) Where a supplementary assessment roll is prepared, the tax administrator must prepare a supplementary tax roll, which may be a continuation of the supplementary assessment roll or may be separate from that roll.

(2) A supplementary tax roll must show

(a) the same information that is required to be shown on the tax roll; and

(b) the date for determining the tax that may be imposed on the improvements.

(3) The tax administrator must, no later than December 31 in the taxation year in which a supplementary tax roll is prepared,

(a) prepare supplementary Tax Notices for all taxable property shown on the supplementary tax roll; and

(b) send the supplementary Tax Notices to every person to whom a Tax Notice must be sent under subsection 58(1).

(4) The duties imposed on the tax administrator with respect to the tax roll and the provisions of this By-law relating to tax rolls, so far as they are applicable, apply to supplementary tax rolls.

Subdivision

61.(1) If a property is subdivided, by lease or other legal instrument, before a Tax Notice is mailed in respect of that property, the tax administrator may

(a) apportion the taxes payable in that year among the properties created by the subdivision in the same proportions as taxes would have been payable in respect of the properties had the subdivision occurred on or before the assessment roll was certified under this By-law; and

(b) on making an apportionment under paragraph (a), record the apportionment in the manner that the tax administrator considers necessary.

(2) Taxes apportioned to a property under subsection (1) are the taxes payable in respect of the property in the year for which they are apportioned.

(3) The assessor must provide the tax administrator with the assessed values necessary to calculate the proportions of taxes referred to in subsection (1).

Requests for Information

62.(1) The tax administrator may deliver a Request for Information by Tax Administrator to a holder or a person who has disposed of property, and that person must provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, information for any purpose related to the administration of this By-law.

(2) The tax administrator is not bound by the information provided under subsection (1).

PART XV

PERIODIC PAYMENTS

Taxes as a Percentage of Rental Payment

63.(1) Council, with the consent of the locatee where applicable, may by resolution declare that taxes respecting an interest in land that is leased be expressed as a percentage of the rent payment and collected with it in accordance with the terms of a lease agreement or the terms of an agreement with the landlord.

(2) Where the First Nation has entered an agreement with the Crown or with any person entitled to receive rents, for the collection of tax under this Part, the receipt by the Crown or such person of payment on account of tax will be a discharge of the liability for tax to the extent of the payment.

(3) Where taxes are due and payable in conjunction with payment of rent under this Part, the proportionate payment is due and payable on the date that the rent is due and payable.

PART XVI

PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

64.(1) On receipt of a payment of taxes, the tax administrator must issue a receipt to the taxpayer and must enter the receipt number on the tax roll opposite the interest in land for which the taxes are paid.

Tax Certificate

65.(1) On receipt of a written request and payment of the fee set out in subsection (2), the tax administrator must issue a Tax Certificate showing whether taxes have been paid in respect of an interest in land and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is ___ dollars (\$___) for each tax roll folio searched.

PART XVII

INTEREST

[Note to First Nation: First Nations can levy both penalties and interest on unpaid taxes. Current practice for Alberta First Nations is to charge one percent (1%) interest per month, compounded monthly. This option is reflected in the section below.]

Interest

66. If all or any portion of taxes remains unpaid after June 30 of the year in which they are levied, the unpaid portion accrues interest at one percent (1%) per month or portion of month, compounded monthly, and the interest added is, for all purposes, deemed to be part of the taxes.

Application of Payments

67. Payments for taxes must be credited by the tax administrator first, to taxes, including interest, from previous taxation years, second, to interest added in the current taxation year, and third, to unpaid taxes for the current taxation year.

PART XVIII REVENUES AND EXPENDITURES

Revenues and Expenditures

68.(1) All revenues raised under this By-law must be placed in a separate account, separate from other moneys of the First Nation.

(2) Revenues raised include

(a) taxes, including, for clarity, interest and costs as set out in this By-law; and

(b) payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this By-law must be made under authority of an expenditure by-law.

Reserve Funds

69.(1) Reserve funds established by Council must

(a) be established in an expenditure by-law; and

(b) comply with this section.

(2) Except as provided in this section, money in a reserve fund must be deposited in a separate account and the money and interest earned on it must be used only for the purpose for which the reserve fund was established.

(3) Council may, by expenditure by-law,

(a) transfer moneys in a capital purpose reserve fund to another reserve fund or account, provided that all projects for which the reserve fund was established have been completed;

(b) transfer moneys in a non-capital purpose reserve fund to another reserve fund or account; and

(c) borrow moneys from a reserve fund where not immediately required, on condition that the First Nation 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 the First Nation, no later than the time when the moneys are needed for the purposes of that reserve fund.

(4) Council must authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure by-law.

(5) Where moneys in a reserve fund are not immediately required, the tax administrator must invest those moneys in one or more of the following:

(a) securities of Canada or of a province;

(b) securities guaranteed for principal and interest by Canada or by a province;

(c) securities of a municipal finance authority or the First Nations Finance Authority;

- (d) investments guaranteed by a bank, trust company or credit union; or
- (e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

PART XIX

COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

70.(1) The liability referred to in subsection 51(2) is a debt recoverable by the First Nation in a court of competent jurisdiction and may be recovered by any other method authorized in this By-law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

(3) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this By-law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

(4) Before commencing enforcement proceedings under Parts XX, XXI, XXII, XXIII or XXIV of this By-law, the tax administrator must obtain authorization from Council by resolution.

Tax Arrears Certificate

71.(1) Before taking any enforcement measures or commencing enforcement proceedings under Parts XX, XXI, XXII, XXIII or XXIV, the tax administrator must issue a Tax Arrears Certificate and deliver it to every person named on the tax roll in respect of that property.

(2) A Tax Arrears Certificate must not be issued for at least six (6) months after the day on which the taxes became due.

Creation of Lien

72.(1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The tax administrator must maintain a list of all liens created under this By-law.

(3) A lien listed under subsection (2) has priority over any unregistered or registered claim, privilege, lien or security interest in respect of the interest in land.

(4) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the tax administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator must register a discharge of the lien without delay.

(6) Discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or registration in a register.

Delivery of Documents in Enforcement Proceedings

73.(1) This section applies to this Part and Parts XX, XXI, XXII, XXIII and XXIV.

(2) Delivery of a document may be made personally or by sending it by registered mail.

(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 eighteen (18) years of age residing at that individual's place of residence;
 - (b) in the case of a 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.
- (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.
- (5) Copies of notices must be delivered
- (a) where the notice is in respect of taxable property, to all persons named on the tax 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.

PART XX

SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and Sale of Personal Property

74.(1) If taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (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 By-law.

(3) The costs payable by the debtor under subsection (1) are set out in Schedule XVI.

Notice of Seizure and Sale

75.(1) Before proceeding under subsection 74(1), the tax administrator must deliver a Notice of Seizure and Sale of Personal Property to the debtor.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale of Personal Property, the tax administrator may request a sheriff, bailiff or By-law enforcement officer to seize any personal property that is located on the reserve and described in the Notice of Seizure and Sale of Personal Property, except for property exempt from seizure under subsection 74(2).

(3) The person who seizes personal property must deliver to the debtor a receipt for the personal property seized.

Notice of Seized Personal Property

76.(1) The tax administrator must publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property must not occur until at least sixty (60) days after the personal property was seized.

Conduct of Sale

77.(1) A sale of personal property must be conducted by public auction.

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

(3) The tax administrator must 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 must be published in the manner set out in subsection 76(1).

(4) If at any time before the seized property is sold a challenge to the seizure is made to a court of competent jurisdiction, the sale must be postponed until after the court rules on the challenge.

Registered Security Interests

78. The application of this Part 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.

Proceeds of Sale

79.(1) The proceeds from the sale of seized personal property must be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province, and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

PART XXI

SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Seizure and Assignment of Taxable Property

80.(1) If taxes remain unpaid for more than nine (9) months after a Tax Arrears Certificate is issued, the tax administrator may levy the amount of unpaid taxes by way of the seizure and assignment of the taxable property.

(2) Before proceeding under subsection (1), the tax administrator must

(a) deliver a Notice of Seizure and Assignment of Taxable Property to the debtor;

(b) deliver a copy of the Notice of Seizure and Assignment of Taxable Property to any locatee with an interest in the taxable property;

(c) deliver a copy of the Notice of Seizure and Assignment of Taxable Property to any holder of a charge registered in the registry against the taxable property that may be extinguished under paragraph 86(4)(b); and

(d) deliver to the Minister of Indian Affairs and Northern Development a copy of the Notice of Seizure and Assignment of Taxable Property, and a request for consent from the Minister to the seizure and assignment of taxable property, if required.

(3) Not less than six (6) months after a Notice of Seizure and Assignment of Taxable Property is delivered to the debtor, the tax administrator may, with the consent of the Minister of Indian Affairs and Northern Development if required, sell the right to an assignment of the taxable property by public tender or auction.

(4) Council must, by resolution, prescribe the method of public tender or auction, including the conditions that are attached to the acceptance of an offer.

Upset Price

81.(1) The tax administrator must set an upset price for the sale of the right to an assignment of 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 subsection 85(1) plus five percent (5%) of that total.

(2) The upset price is the lowest price for which the taxable property may be sold.

Notice of Sale of a Right to Assignment of Taxable Property

82.(1) A Notice of Sale of a Right to Assignment of Taxable Property must be

(a) published in the local newspaper with the largest circulation at least once in each of the four (4) weeks preceding the date of the public tender or auction; and

(b) posted in a prominent place on the reserve not less than ten (10) days before the date of the public tender or auction.

(2) The tax administrator must conduct a public auction or tender at the time and place set out in the Notice of Sale of Right to Assignment of Taxable Property, unless it is necessary to adjourn the public tender or auction, in which case a further notice must be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, the First Nation is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

Notice to the Minister

83. The tax administrator must without delay notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of taxable property made under this By-law.

Subsisting Rights

84. 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 subsection 85(1);

(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 interest in land subsists; and

(d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

Redemption Period

85.(1) At any time within three (3) 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 the First Nation the amount of the upset price plus three percent (3%).

(2) On redemption of the taxable property under subsection (1),

(a) if the right to an assignment was sold to a bidder, the First Nation must, without delay, repay to that bidder the amount of the bid; and

(b) the tax administrator must notify the Minister of Indian Affairs and Northern Development in writing of the redemption.

(3) No assignment of taxable property must be made until the end of the redemption period provided for in subsection (1).

Assignment of Taxable Property

86.(1) Subject to a redemption under subsection 85(1), at the end of the redemption period, the First Nation must assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 82(3).

(2) Taxable property must not be assigned to any person or entity who would not have been entitled under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, to obtain the interest or right constituting the taxable property.

(3) The tax administrator must register an assignment of any taxable property assigned in accordance with this By-law in every registry in which the taxable property is registered at the time of the assignment.

(4) An assignment under subsection (1) 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 deemed final under subsection (1), except an easement, restrictive covenant, building scheme or right of way registered against the interest in land.

(5) Upon an assignment under subsection (1), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

87.(1) At the end of the redemption period, the proceeds from the sale of a right to an assignment of taxable property must be paid

(a) first, to the First Nation, and

(b) second, to any other holders of registered interests in the property in order of their priority at law, and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

Resale by the First Nation

88.(1) If the right to assignment of the taxable property is purchased by the First Nation under subsection 82(3), the tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.

(2) A sale under subsection (1) does not affect the period for or the right of redemption by the debtor as provided in this By-law.

PART XXII
CANCELLATION OF INTEREST IN LAND

Authorization

89. Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued, the tax administrator may, in accordance with this Part, cancel the interest in land held by the debtor in respect of which the taxes are due.

Notice of Cancellation of Interest in Land

90. Before proceeding under section 89, the tax administrator must deliver a Notice of Cancellation of Interest in Land to the debtor, and deliver a copy of the Notice to any locatee with an interest in the taxable property and to any holder of a charge registered in the registry against the taxable property that may be extinguished under paragraph 91(2)(c).

Cancellation of Interest

91.(1) If the debtor does not pay all taxes owing, including interest and costs, within six (6) months after the Notice of Cancellation of Interest in Land is delivered to the debtor, the tax administrator must

- (a) obtain the consent of the Minister of Indian Affairs and Northern Development to the cancellation, if required;
- (b) register a Certificate of Cancellation of Interest in Land in the registry in which the taxable property is registered at the time the Certificate is issued; and
- (c) deliver the Certificate of Cancellation of Interest in Land to the debtor, and deliver a copy of the Certificate to any locatee with an interest in the taxable property and to any holder of a charge registered in the registry against the taxable property that may be extinguished under paragraph (2)(c).

(2) Once the tax administrator has fulfilled the requirements under subsection (1), and without further notice,

- (a) the interest in land held by the debtor is cancelled;
- (b) the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, is extinguished; and
- (c) all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, are extinguished, except an easement, restrictive covenant, building scheme or right of way registered against the interest in land.

(3) On cancellation under subsection (2), any remaining debt of the debtor with respect to the taxable property is cancelled.

- (4) The costs payable by the debtor under subsection (1) are set out in Schedule XVI.

PART XXIII
FORFEITURE

Authorization

92. Where taxes remain unpaid for more than twenty-four (24) months after a Tax Arrears Certificate is issued, the tax administrator may, in accordance with this Part, levy the amount of unpaid taxes by way of the forfeiture of the interest in land in respect of which taxes are due.

Notice of Forfeiture

93. Before proceeding under section 92, the tax administrator must deliver a Notice of Forfeiture to the debtor, and deliver a copy of the Notice to any locatee with an interest in the taxable property and to

any holder of a charge registered in the registry against the taxable property that may be extinguished under paragraph 94(3)(b).

Forfeiture

94.(1) If the debtor does not pay all taxes owing, including interest and costs, on or before the later of December 1 of the year in which the Notice of Forfeiture is delivered, and forty (40) days after the Notice is delivered, the tax administrator must

- (a) obtain the consent of the Minister of Indian Affairs and Northern Development to the forfeiture, if required;
- (b) register a Certificate of Forfeiture in the registry in which the taxable property is registered at the time the Certificate is issued; and
- (c) deliver the Certificate of Forfeiture to the debtor, and deliver a copy of the Certificate to any locatee with an interest in the taxable property and to any holder of a charge registered in the registry against the taxable property that may be extinguished under paragraph (3)(b).

(2) Once the tax administrator has fulfilled the requirements under subsection (1), the interest in land is absolutely forfeited to, and vested in, the First Nation.

(3) A forfeiture and vesting under subsection (2) operates

- (a) as a transfer of the taxable property to the First Nation from the debtor, without an attestation or proof of execution; and
- (b) to extinguish all the right, title and interest of the debtor, 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 of forfeiture under subsection (2), except an easement, restrictive covenant, building scheme or right of way registered against the interest in land.

(4) If any taxes remain unpaid on the deadline referenced in subsection (1), the payment of those taxes does not prevent forfeiture unless the payment

- (a) includes all taxes then due and payable, including interest and costs; and
- (b) is made before forfeiture occurs under subsection (2).

(5) The costs payable by the debtor under subsection (1) are set out in Schedule XVI.

Payment and Extinguishment of Debt

95. Upon forfeiture under subsection 94(2), any remaining debt of the debtor with respect to the taxable property is extinguished.

PART XXIV

DISCONTINUANCE OF SERVICES

Discontinuance of Services

96.(1) Subject to this section, the First Nation may discontinue any service it provides to the taxable property of a debtor if

- (a) revenues from this By-law or any property taxation by-law enacted by the First Nation are used to provide that service to taxpayers; and
- (b) taxes remain unpaid by a debtor more than thirty (30) days after a Tax Arrears Certificate was delivered to the debtor.

(2) At least thirty (30) days before discontinuing any service, the tax administrator must deliver to the debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services.

(3) The First Nation must 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.

PART XXV

SERVICE AND LOCAL IMPROVEMENT TAXES

Service and Local Improvement Taxes

97. Council may, by by-law pursuant to section 83 of the *Indian Act*, impose service and local improvement taxes to all or any part of the reserve, and the exemptions in Part XII do not apply to such taxes except as specifically provided in such a by-law.

PART XXVI

GENERAL PROVISIONS

Disclosure of Information

98.(1) The tax administrator, the assessor, a member of the Assessment Review Board, the secretary or any other person who has custody or control of information or records obtained or created under this By-law must not disclose the information or records except

(a) in the course of administering this By-law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order;
or

(c) in accordance with subsection (2).

(2) The tax administrator or the assessor may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

99. Notwithstanding section 98, Council may disclose information and records to a third party for research purposes, including statistical research, provided

(a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or

(b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

100. Nothing under this By-law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under this By-law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

- (b) an error or omission in an assessment roll, the tax roll or any notice given under this By-law; or
- (c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Limitation on Proceedings

101.(1) No person may commence an action or proceeding for the return of money paid to the First Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this By-law after the expiration of six (6) months from the date the cause of action first arose.

(2) If a person fails to start an action or proceeding within the time limit described in subsection (1), then money paid to the First Nation must be deemed to have been voluntarily paid.

Notices

102.(1) Where in this By-law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

- (a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll for matters relating to assessment, and on the taxation roll for matters relating to taxation;
- (b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or
- (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 assessment roll for matters relating to assessment, and on the taxation roll for matters relating to taxation.

(2) Except where otherwise provided in this By-law,

- (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; and
- (c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

103.(1) The provisions of this By-law are severable, and where any provision of this By-law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this By-law and the decision that it is invalid must not affect the validity of the remaining portions of this By-law.

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

(3) Words in this By-law that are in the singular include the plural, and words in the plural include the singular.

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

(5) Reference in this By-law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

[Note to First Nation: Include this provision only if this By-law is repealing and replacing an existing property assessment By-law.]

Repeal

104. The _____ *First Nation Property Assessment and Taxation By-law No. __*, as amended, is hereby repealed in its entirety.]

Force and Effect

105. This By-law comes into force and effect on approval by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the ___ day of _____, 20____, at _____, in the Province of Alberta.

A quorum of Council consists of (_____) members of Council.

[Name] _____

Chief [please spell out the name]

[Name] _____

Councillor [please spell out the name]

[Name] _____

Councillor [please spell out the name]

[Name] _____

Councillor [please spell out the name]

Current ver. 2014-12-09

SCHEDULE I
PROPERTY CLASSES

Class 1 - Residential

Class 2 - Non-Residential (including linear)

Class 3 - Farmland

Class 4 - Machinery and Equipment

SCHEDULE II
REQUEST FOR INFORMATION BY ASSESSOR
FOR THE _____ FIRST NATION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

PURSUANT to section __ of the _____ *First Nation Property Assessment and Taxation By-law, 20__* , I request that you provide to me, in writing, no later than _____ [**Note: must be a date that is at least fourteen (14) days after the date of delivery of the request**], the following information relating to the above-noted interest in land:

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

If you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of the information available to the assessor.

Assessor for the _____ First Nation

Dated: _____, 20__ .

SCHEDULE III
NOTICE OF ASSESSMENT INSPECTION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

(the "assessable property")

DATE: _____

TAKE NOTICE that, pursuant to section __ of the _____ *First Nation Property Assessment and Taxation By-law, 20__*, the assessor for the _____ First Nation proposes to conduct an inspection of the above-referenced assessable property on _____, 20__ at _____ A.M./P.M.

If the above date and time is not acceptable, please contact the assessor on or before _____ [date], at _____ [contact number], to make arrangements for an alternate time and date.

If the assessable property is occupied by a person other than you, you must make arrangements with the occupant to provide access to the assessor.

AND TAKE NOTICE that if, on attending at the assessable property, no occupant eighteen (18) years of age or older is present or permission to inspect the assessable property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

Assessor for the _____ First Nation

Dated: _____, 20__ .

SCHEDULE IV

DECLARATION OF PURPOSE FOR THE USE OF ASSESSMENT INFORMATION

I, _____ [name], of _____ [address], _____ [city], _____ [province], _____ [postal code], declare and certify that I will not use the assessment roll or information contained in the assessment roll to obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means, or to harass an individual.

I further declare and certify that any assessment information I receive will be used for the following purpose(s):

- (1) a complaint or appeal under the _____ *First Nation Property Assessment and Taxation By-law, 20__* ;
- (2) a review of an assessment to determine whether to seek a reconsideration or appeal of the assessment; or
- (3) other: _____ .

Signed: _____

[please print name]

Dated: _____ , 20__ .

SCHEDULE V
ASSESSMENT NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that the assessment roll has been certified by the assessor for the _____
First Nation and delivered to the First Nation Council.

The following person(s) is/are the holders of the interest in land: [Name(s) & addresses]

The interest in land is classified as:

The assessed value by classification of the interest in land is:

TOTAL ASSESSED VALUE: _____

TOTAL ASSESSED VALUE LIABLE TO TAXATION: _____

AND TAKE NOTICE that you may, within thirty (30) days of the date of mailing of this notice, request a reconsideration of this assessment by delivering a written request for reconsideration in the form specified in the _____ *First Nation Property Assessment and Taxation By-law, 20__* . Within fourteen (14) days of receipt by the assessor of your request for reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the property should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within sixty (60) days of the date of mailing of this notice, appeal this assessment to the Assessment Review Board. The Notice of Appeal must be in writing in the form and accompanied by the fee specified in the _____ *First Nation Property Assessment and Taxation By-law, 20__* .

Tax Administrator for the _____ First Nation

Dated: _____, 20__ .

SCHEDULE VI
REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the _____ First Nation
[address]

PURSUANT to the provisions of the _____ *First Nation Property Assessment and Taxation By-law, 20__* , I hereby request a reconsideration of the assessment of the following interest in land:

[description of the interest in land as described in the Assessment Notice]

I am: ___ a holder of the interest in land
___ named on the assessment roll in respect of this interest in land

This request for a reconsideration of the assessment is based on the following reasons:

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

(describe the reasons in support of the request in as much detail as possible)

Address and telephone number at which applicant can be contacted:

Name of Applicant (please print)

Signature of Applicant

Dated: _____ , 20__ .

SCHEDULE VII

NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD

TO: Assessor for the _____ First Nation
[address]

PURSUANT to the provisions of the _____ *First Nation Property Assessment and Taxation By-law, 20__*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

[description of the assessable property, including assessment roll number,
as described in the Assessment Notice]

The grounds for the appeal are:

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

(describe the grounds for the appeal in as much detail as possible)

Complainant's mailing address to which all notices in respect of this appeal are to be sent:

Name and address of any representative acting on complainant's behalf in respect of this appeal:

The required fee of _____ dollars (\$__) is enclosed with this Notice of Appeal.

Name of Complainant (please print)

Signature of Complainant (or representative)

Dated: _____, 20__ .

NOTE: A copy of the Assessment Notice must be enclosed with this Notice of Appeal.

SCHEDULE VIII
NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for the _____ First Nation
[address]

PURSUANT to the provisions of the _____ *First Nation Property Assessment and Taxation By-law, 20__* I hereby withdraw my appeal of the assessment of the following interest in land:

Description of interest in land:

Date of Notice of Appeal:

Name of Complainant (please print)

Signature of Complainant (or representative)

Dated: _____, 20__ .

(Signature of chair, Assessment Review Board)

SCHEDULE IX
NOTICE OF HEARING

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

Complainant in respect of this appeal: _____

TAKE NOTICE that the Assessment Review Board will hear an appeal from the assessment of the above-noted interest in land at:

Date: _____, 20__

Time: _____ (A.M./P.M.)

Location: _____ [address]

AND TAKE NOTICE that you should bring to the hearing [insert # copies] copies of all relevant documents in your possession respecting this appeal.

A copy of the Assessment Notice and the Notice of Appeal are enclosed with this notice, as well as copies of:

(all submissions and documents received in respect of the appeal will be forwarded to all parties)

Chair, Assessment Review Board

Dated: _____, 20__ .

SCHEDULE X
ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS

TO: _____

ADDRESS: _____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the _____ First Nation in respect of the assessment of _____ [describe interest in land].

The Assessment Review Board believes that you may have information [OR documents] that may assist the Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to [indicate the applicable provisions below]:

1. Attend before the Assessment Review Board at a hearing at

Date: _____, 20__

Time: _____ (A.M./P.M.)

Location: _____ [address]

to give evidence concerning the assessment and to bring with you the following documents:

and any other documents in your possession that may relate to this assessment.

A twenty dollars (\$20) witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

2. Deliver the following documents [list documents] OR any documents in your possession that may relate to this assessment, to the Chair, Assessment Review Board, at _____ [address] on or before _____.

Please contact _____ at _____ if you have any questions or concerns respecting this Order.

Chair, Assessment Review Board

Dated: _____, 20__ .

SCHEDULE XI
FORM OF ASSESSOR CERTIFICATION

The assessor must certify the assessment roll in the following form:

I, _____, being the assessor for the _____ First Nation, hereby certify that this is the _____ First Nation [supplementary] assessment roll for the year 20__ and that this assessment roll is complete and has been prepared and completed in accordance with all requirements of the _____ *First Nation Property Assessment and Taxation By-law*, 20__.

(Signature of Assessor)

Dated _____, 20__ at _____, _____ .
(City) (Province)

SCHEDULE XII
REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR THE _____ FIRST NATION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

PURSUANT to subsection ____ of the _____ *First Nation Property Assessment and Taxation By-law, 20__*, 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 land:

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

Tax Administrator for the _____ First Nation

Dated: _____, 20__ .

SCHEDULE XIII
TAX NOTICE

TO: _____

ADDRESS: _____

RE: _____

(description of interest in land)

PURSUANT to the provisions of the _____ *First Nation Property Assessment and Taxation By-law, 20__*, taxes in the amount of \$ _____ are hereby levied with respect to the above-noted interest in land.

All taxes are due and payable on or before _____ [Note to First Nation: if taxes are paid in conjunction with lease payments, insert the following instead: "Pursuant to Part XV of the _____ *First Nation Property Assessment and Taxation By-law, 20__*, taxes are due and payable in conjunction with periodic lease payments on or before _____."] Payments for unpaid taxes and interest are past due and must be paid immediately.

Payments must be made at the offices of the _____ First Nation, located at [address] during normal business hours. Payment must be by cheque, money order or cash.

Taxes that are not paid by _____ shall incur interest in accordance with the _____ *First Nation Property Assessment and Taxation By-law, 20__*.

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

Assessed value	\$ _____
Taxes (current year)	\$ _____
Unpaid Taxes (previous years)	\$ _____
Interest	\$ _____
Total Payable	\$ _____

Tax Administrator for the _____ First Nation

Dated: _____, 20__ .

SCHEDULE XIV
TAX CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the _____ *First Nation Property Assessment and Taxation By-law*, 20____, I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land have been paid as of the date of this Certificate.

OR

That unpaid taxes, including interest and costs in the amount of: \$_____ are due and owing on the above-referenced interest in land as of the date of this Certificate.

The following persons are jointly and severally liable for all unpaid taxes:

Tax Administrator for the _____ First Nation

Dated: _____, 20____

SCHEDULE XV
TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the _____ *First Nation Property Assessment and Taxation By-law, 20__*, I hereby certify as follows:

That taxes and interest are unpaid in respect of the above-referenced interest in land, as follows:

Taxes: \$ _____

Interest: \$ _____

Total unpaid tax debt: \$ _____

The total unpaid tax debt is due and payable immediately.

If the total unpaid tax debt is paid on or before _____, no further interest will be assessed on this amount.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of ____percent (____%) per month, compounded monthly.

Payments must be made at the offices of the _____ First Nation, located at [address] during normal business hours. Payment must be by cheque, money order or cash.

The following persons are jointly and severally liable for the total unpaid tax debt:

Tax Administrator for the _____ First Nation

Dated: _____, 20__

SCHEDULE XVI

COSTS PAYABLE BY DEBTOR ARISING FROM ENFORCEMENT PROCEEDINGS

For costs arising from enforcement proceedings under Parts XX, XXII and XXIII:

1. For preparation of notices \$ _____
2. For service of notices on each person or place by the First Nation \$ _____
3. For service of a notice on each person or place by a process server, bailiff or delivery service, if required Actual Cost
4. Advertising in newspaper, if required Actual Cost
5. For staff time spent in conducting a seizure and sale of personal property, not including costs otherwise recovered under this Schedule: \$ ___per person per hour
6. Actual costs incurred by the First Nation for the seizure, storage, and sale of personal property will be charged based on receipts.

SCHEDULE XVII
NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that taxes and interest in the amount of _____ dollars (\$_____) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate 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 tax administrator, pursuant to the _____ *First Nation Property Assessment and Taxation By-law, 20__*, seizing the personal property described as follows:

[general description of the personal property to be seized].

2. The tax administrator may retain a sheriff, bailiff or by-law enforcement officer to seize the property and the seized property will be held in the possession of the tax administrator, at your cost, such cost being added to the amount of the unpaid taxes.

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

Tax Administrator for the _____ First Nation

Dated: _____, 20__

SCHEDULE XVIII

NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

TAKE NOTICE that a sale by public auction for unpaid taxes, interest and costs owed to the _____
First Nation will take place on _____, 20____ at _____ o'clock at _____ [location].

The following personal property, seized pursuant to the _____ *First Nation Property
Assessment and Taxation By-law, 20__*, will be sold at the public auction:

[general description of the goods]

The proceeds of sale of the seized property shall be paid to any holders of security interests in the property
and to the First Nation in order of their priority under applicable provincial laws. Any moneys received
from the sale of the seized property that are in excess of these amounts owing will be paid to the debtor.

Tax Administrator for the _____ First Nation

Dated: _____, 20____

SCHEDULE XIX

NOTICE OF SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

TAKE NOTICE that taxes 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 Tax Arrears Certificate 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 tax administrator, pursuant to the _____ *First Nation Property Assessment and Taxation By-law, 20__*, and with the consent of the Minister of Indian Affairs and Northern Development, if required, seizing and selling the taxable property by public auction or tender as follows:

1. The public auction or tender, including any conditions that are attached to the acceptance of a bid to purchase the taxable property, shall be conducted in accordance with the procedures prescribed by the Council of the _____ First Nation, a copy of which may be obtained from the tax administrator.
2. The tax administrator will
 - (a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the _____ newspaper at least once in each of the four (4) weeks preceding the date of the sale; and
 - (b) post the Notice of Sale of a Right to Assignment of Taxable Property 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 a Right to Assignment of Taxable Property 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 and interest 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 tax administrator will conduct the public auction or tender at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property unless it is necessary to adjourn in which case a further notice will be published.
6. If the First Nation does not receive a bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the taxable property for the amount of the upset price.
7. The debtor may redeem the taxable property after the sale by paying to the First Nation the amount of the upset price plus three percent (3%) any time within three (3) months after the holding of the public auction or tender in respect of the taxable property (hereinafter referred to as the "redemption period"). Where the taxable property is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.
8. A sale of taxable property by public auction or tender is not complete, and no transfer of the taxable property will be made, until the expiration of the redemption period. If the taxable property is not redeemed

within the redemption period, then on the expiration of the redemption period, the 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 *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.

9. Council of the _____ First Nation will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of any sale of the right to the assignment of taxable property and of any redemption of the taxable property.

10. The tax administrator will register the assignment of the taxable property in every registry in which the taxable property is registered at the time of assignment.

11. An assignment of the taxable property operates

(a) as a transfer to the bidder or the 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 transfer is registered, except an easement, restrictive covenant, building scheme or right of way registered against the interest in land.

12. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests that the debtor held 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 the First Nation, and then to any other holders of registered interests in the taxable property in order of their priority at law, and any remaining proceeds must be paid to the debtor in accordance with the _____ *First Nation Property Assessment and Taxation By-law, 20__*.

Tax Administrator for the _____ First Nation

Dated: _____, 20__

SCHEDULE XX

NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on _____, 20__.

AND TAKE NOTICE that unpaid taxes, including 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 taxable property will be conducted by public [auction/tender] [**Note to First Nation: specify whether sale will be by auction or tender throughout this Notice**] for unpaid taxes and interest owed to the _____ First Nation.

The public [auction/tender] will take place on:
_____, 20__ at _____ o'clock at _____ [insert location]

The tax administrator will conduct the public [auction/tender] 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 [auction/tender], 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 the _____ First Nation as set out in this Notice.
3. If at the [auction/tender] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to assignment of the taxable property for the amount of the upset price.
4. The debtor may redeem the taxable property after the sale by paying to the First Nation the amount of the upset price plus three percent (3%) any time within three (3) months after the holding of the public [auction/tender] in respect of the taxable property (hereinafter referred to as the "redemption period"). Where the taxable property is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.
5. A sale of taxable property by public auction or tender is not complete, and no transfer of the taxable property will be made, until the expiration of the redemption period and, where required, the tax administrator has obtained the consent of the Minister of Indian Affairs and Northern Development. If the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the 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 *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.

6. Council of the _____ First Nation will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of any sale of the taxable property and of any redemption of the taxable property.
7. The tax administrator will register the assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.
8. A sale of the taxable property operates
 - (a) as a transfer to the bidder or the 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 transfer is registered, except an easement, restrictive covenant, building scheme or right of way registered against the interest in land.
9. Upon sale of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests that the debtor held 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 the First Nation, and then to any other holders of registered interests in the taxable property in order of their priority at law, and any remaining proceeds must be paid to the debtor in accordance with the _____ *First Nation Property Assessment and Taxation By-law*, 20__.

Tax Administrator for the _____ First Nation

Dated: _____, 20__

SCHEDULE XXI
NOTICE OF CANCELLATION OF INTEREST IN LAND

TO: _____
(insert debtor's name)

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

TAKE NOTICE that taxes, including interest and costs, in the amount of _____ dollars (\$_____) remain unpaid and are due and owing in respect of the taxable property as of the date of this Notice.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Unless the above-noted outstanding taxes, interest and costs, and all subsequent taxes levied on the taxable property, are paid in full on or before _____, 20__ , the interest you hold in the taxable property will be absolutely and unconditionally cancelled in accordance with section ___ of the _____ *First Nation Property Assessment and Taxation By-law*, 20__.
2. Upon the cancellation of your interest in the taxable property, you will be required to immediately vacate the taxable property.
3. Upon cancellation of your interest in the taxable property, all rights, title and interests which you have in respect of the taxable property, or which are claimed by a previous holder of the taxable property and those claiming under a previous holder, will be extinguished.
4. Upon cancellation of your interest in the taxable property, all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type subsisting at the time of the cancellation, whether or not registered, will be extinguished.

AND TAKE NOTICE that you may prevent cancellation by paying all taxes due and payable, including interest and costs, to the _____ First Nation on or before _____, 20__.

Tax Administrator for the _____ First Nation

Dated: _____, 20__

SCHEDULE XXII

CERTIFICATE OF CANCELLATION OF INTEREST IN LAND

DESCRIPTION OF INTEREST IN LAND: _____

(the "taxable property")

I, _____, tax administrator for the _____ First Nation, hereby certify that resulting from the failure of _____ [insert name of debtor] (the "Debtor") to pay the outstanding tax debt owing on the above-referenced taxable property, the debtor's interest in the taxable property is absolutely and unconditionally cancelled, pursuant to the _____ *First Nation Property Assessment and Taxation By-law, 20__*.

This Certificate certifies that:

1. The right, title and interest of the Debtor, every previous holder of the taxable property, and those claiming under a previous holder, is extinguished.
2. All claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type subsisting at the time of the cancellation, whether or not registered, are extinguished.

Tax Administrator for the _____ First Nation

Dated: _____, 20__

SCHEDULE XXIII
NOTICE OF FORFEITURE

TO: _____
(insert debtor's name)

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

TAKE NOTICE that taxes, including interest and costs, in the amount of _____ dollars (\$_____) remain unpaid and are due and owing in respect of the taxable property as of the date of this Notice.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that taxes imposed by the _____ First Nation for the above-noted taxable property have been outstanding for more than two (2) years, and pursuant to the _____ *First Nation Property Assessment and Taxation By-law, 20__*, the taxable property is now subject to forfeiture.

AND TAKE NOTICE that:

1. Unless the above-noted outstanding taxes are paid in full, including all interest and costs, on or before [insert date], being the later of the 40th day after the date of this Notice and December 1, 20__, the interest you hold in the taxable property will be absolutely and unconditionally forfeited to, and vested in, the _____ First Nation, pursuant to the _____ *First Nation Property Assessment and Taxation By-law, 20__*.
2. Upon the forfeiture of your interest in the taxable property, you will be required to immediately vacate the taxable property.
3. Upon the forfeiture of your interest in the taxable property, all rights, title and interests which you have in respect of the taxable property, or which are claimed by a previous holder of the taxable property and those claiming under a previous holder, will be extinguished.
4. Upon forfeiture of your interest in the taxable property, all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type subsisting at the time of the forfeiture, whether or not registered, will be extinguished, except an easement, restrictive covenant, building scheme or right of way registered against the taxable property.

AND TAKE NOTICE that you may prevent forfeiture by paying all taxes due and payable, including interest and costs, to the _____ First Nation on or before _____, 20__.

Tax Administrator for the _____ First Nation

Dated: _____, 20__

SCHEDULE XXIV
CERTIFICATE OF FORFEITURE

DESCRIPTION OF INTEREST IN LAND: _____

(the "taxable property")

I, _____, tax administrator for the _____ First Nation, hereby certify that resulting from the failure of _____ [insert name of debtor] (the "Debtor") to pay the outstanding tax debt owing on the above-referenced taxable property, the Debtor's interest in the taxable property has been absolutely and unconditionally forfeited to the _____ First Nation, pursuant to the _____ *First Nation Property Assessment and Taxation By-law, 20__*.

This Certificate certifies that:

1. The right, title and interest of the Debtor, every previous holder of the taxable property, and those claiming under a previous holder, is extinguished.
2. All claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type subsisting at the time of the forfeiture, whether or not registered, are extinguished, except an easement, restrictive covenant, building scheme or right of way registered against the taxable property.

Tax Administrator for the _____ First Nation

Dated: _____, 20__

SCHEDULE XXV
NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

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

AND TAKE NOTICE that a Tax Arrears Certificate 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 Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the _____ *First Nation Property Assessment and Taxation By-law, 20__*.

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]

Tax Administrator for the _____ First Nation

Dated: _____, 20__