



**MUSQUEAM INDIAN BAND
PROPERTY TAXATION LAW, 2024**

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DRAFT

WHEREAS:

- A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a First Nation may make laws respecting taxation for local purposes of reserve lands, and interests in reserve lands;
- B. Musqueam Council deems it to be in the best interests of Musqueam to make a law for such purposes; and
- C. Musqueam Council has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*;

NOW THEREFORE the Council of the Musqueam Indian Band duly enacts as follows:

PART I: CITATION

Citation

- 1.(1) This Law may be cited as the Musqueam Indian Band Property Taxation Law, 2024.

PART II: DEFINITIONS AND REFERENCES

Definitions and References

- 2.(1) In this Law:

“**Act**” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations enacted under that Act;

“**advance taxes**” means the payments due under paragraph 11(4)(a), including any interest and penalties;

“**assessed value**” has the meaning given to that term in the Assessment Law;

“**Assessment Law**” means the Musqueam Indian Band Property Assessment Law, 2024;

“**Assessment Review Board**” means the assessment review board established under the Assessment Law;

“**assessment roll**” has the meaning given to that term in the Assessment Law;

“**assessor**” means a person appointed to that position under the Assessment Law;

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

“**civil resolution tribunal**” means the civil resolution tribunal established under the Civil Resolution Tribunal Act, S.B.C. 2012, c. 25;

“**Council**” has the meaning given to that term in the Act;

“**debtor**” means a person liable for unpaid taxes imposed under this Law;

“expenditure law” means an expenditure law enacted under paragraph 5(1)(b) of the Act;

“holder”, in relation to an interest in reserve lands, means a person:

- (a) in possession of the interest;
- (b) entitled through a lease, licence or other legal means to the interest;
- (c) in actual occupation of the interest; or
- (d) who is a trustee of the interest;

“improvement” means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

“interest”, in relation to reserve lands, means any estate, right or interest of any nature in or to the lands, including any right to occupy, possess or use the lands, but does not include title to the lands that is held by His Majesty;

“local revenue account” means the local revenue account referred to in section 13 of the Act;

“locatee” means a person who is in lawful possession of reserve lands under subsections 20(1) and (2) of the *Indian Act* or holds a similar interest under the Musqueam Indian Band *Land Code*;

“manufactured home” has the meaning given to that term in the Assessment Law;

“Member” means a person who is a Musqueam Member as defined by the Musqueam Membership Code;

“Musqueam” includes the Musqueam Indian Band, being a band named in the schedule to the Act;

“Musqueam Entity” means:

- (a) a corporation in which Musqueam beneficially owns, directly or indirectly, all of the shares; or
- (b) a partnership in which Musqueam beneficially owns, directly or indirectly, all of the interests in the partnership;

“net previous year’s taxes” mean the aggregate of all current taxes appearing on the tax roll for the immediately preceding calendar year, imposed under this Law, less any amount actually and lawfully deducted in that year under a grant authorized by this Law including the equivalent of a homeowner grant;

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

“Notice of Sale of a Right to Assignment of Taxable Property” means a notice containing the information set out in Schedule IX;

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

“Notice of Seizure and Assignment of Taxable Property” means a notice containing the information set out in Schedule VIII;

“Notice of Seizure and Sale” means a notice containing the information set out in Schedule VI;

“person” includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

“property class” has the meaning given to that term in the Assessment Law;

“Province” means the province of British Columbia;

“registry” means any land registry in which interests in reserve lands are registered;

“related individual” means, in respect of a Musqueam member:

- (a) that member’s spouse, child, grandchild, great-grandchild, parent, grandparent, great-grandparent or guardian,
- (b) the spouse of that member’s parent, grandparent, great-grandparent, child, grandchild or great-grandchild, or
- (c) the child, grandchild, great-grandchild, parent, grandparent or great-grandparent of that member’s spouse;

“reserve” means a Musqueam reserve 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;

“spouse” includes a common-law partner;

“surveyor of taxes” means a person appointed by Council under subsection 3(1) to administer this Law;

“Tax Arrears Certificate” means a certificate containing the information set out in Schedule V;

“Tax Certificate” means a certificate containing the information set out in Schedule IV;

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

“tax roll” means a list prepared pursuant to this Law of persons liable to pay tax on taxable property;

“taxable property” means an interest in reserve lands that is subject to taxation under this Law;

“taxation year” means the calendar year to which an assessment roll applies for the purposes of taxation;

“taxes” include the following unless otherwise specifically stated:

- (a) all taxes imposed, levied, assessed or assessable under this Law, and all penalties, interest and costs added to taxes or advance taxes under this Law,

- (b) for the purposes of collection and enforcement, all taxes and advance taxes imposed, levied, assessed or assessable under any other Musqueam local revenue law, and all penalties, interest and costs added to taxes under such a law, including the 5% addition to the upset price in subsection 36(1) and the 3% addition to the upset price redemption in subsection 40(1); and

“**taxpayer**” means a person liable for taxes in respect of taxable property.

- (2) For greater certainty, an interest, in relation to reserve lands, includes improvements.
- (3) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III: ADMINISTRATION

Surveyor of Taxes

- 3.(1) Council must, by resolution, appoint a surveyor of taxes to administer this Law on the terms and conditions set out in the resolution.
- (2) The surveyor of taxes must fulfill the responsibilities given to the surveyor of taxes under this Law and the Assessment Law.
- (3) The surveyor of taxes may retain necessary staff or contractors or assign the performance of any duties of the surveyor of taxes to any officer, employee, contractor or agent Musqueam in accordance with an approved Musqueam budget.
- (4) The surveyor of taxes’ responsibilities include:
 - (a) the collection of taxes and the enforcement of payment under this Law; and
 - (b) the day-to-day management of Musqueam’s local revenue account.

PART IV: LIABILITY FOR TAXATION

Application of Law

- 4.(1) This Law applies to all interests in reserve lands.

Tax Liability

- 5.(1) Except as provided in Part V, all interests in reserve lands are subject to taxation under this Law.
- (2) Taxes levied under this Law are a debt owed to Musqueam recoverable by Musqueam in any manner provided for in this Law.

- (3) Taxes are due and payable under this Law notwithstanding any proceeding initiated or remedy sought by a taxpayer respecting the taxpayer's liability to taxation under this Law.
- (4) Any person who is a holder of taxable property in any taxation year is liable to Musqueam for all taxes imposed on that taxable property under this Law during the taxation year and for all unpaid taxes imposed in a previous taxation year, including, for greater certainty, interest, penalties and costs as provided in this Law.

Tax Refunds

- 6.(1) Where a person is taxed in excess of the proper amount in a taxation year, the surveyor of taxes 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 surveyor of taxes 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 Musqueam 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 Law, the surveyor of taxes must pay the person interest as follows:
 - (a) interest accrues from the date that the taxes were originally paid to Musqueam;
 - (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 Musqueam 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 V: EXEMPTIONS FROM TAXATION

Exemptions

- 7.(1) The following interests in Reserve land are exempt from taxation to the extent indicated:
 - (a) subject to subsections (2), (3) and (4) an interest held or occupied by Musqueam, a Member or a Musqueam Entity;
 - (b) an interest occupied as a residence by one (1) or more members and related individuals and by no other persons, within the area described in schedule XII and in no other area.
 - (c) campers, motor homes or any vehicle that is capable of being towed on its own permanent wheels and under carriage by motor vehicle, has a current license as a trailer under the *Motor Vehicle Act* [RSBC 1996] c. 318, as amended from time to time, for use on a highway and not used as a principal residence,

- (d) a floating manufactured home other than a floating manufactured home that is anchored or secured, for a period of 60 days or more during a year, to land, a structure or a buoy in a manufactured home park that is covered by water, and
 - (e) A building used solely as a hospital, not operated for profit, and the land on which the building stands.
- (2) Where an interest in reserve lands is held by Musqueam, a Musqueam Entity or a Member, as the case may be, and is wholly occupied by a person who is not Musqueam, a Musqueam Entity or a Member:
- (a) the exemption in paragraph (1)(a) does not apply to the person who is not Musqueam, a Musqueam Entity or a Member;
 - (b) that person is responsible for the taxes levied in respect of the interest; and
 - (c) the taxes are a liability only on that person.
- (3) Where an interest in reserve lands is occupied by Musqueam, a Musqueam Entity or a Member and is also occupied by a person who is not Musqueam, a Musqueam Entity or a Member:
- (a) the exemption in paragraph (1)(a) does not apply to that person;
 - (b) taxes under this Law must be levied in respect of that person's proportionate occupation of the interest; and
 - (c) the taxes are a liability only on that person.
- (4) The exemption in paragraph (1)(a) does not apply to any interest held by a for-profit enterprise of Musqueam, a Musqueam Entity, or a Member.

PART VI: GRANTS, NO DEFERRALS

Grants for Surrounding Land

- 8.(1) Where a building is exempted from taxation under this Law, Council may provide to the holder a grant equivalent to the taxes payable on that area of land surrounding the building determined by Council to be reasonably necessary in connection with it.

Annual Grants

- 9.(1) Council may provide for a grant to a holder of taxable property:
- (a) where the holder is a charitable, philanthropic or other not-for-profit corporation, and Council considers that the taxable property is used for a purpose that is directly related to the purposes of the corporation;
 - (b) where the holder would be entitled to a grant under the provisions of the *Home Owner Grant Act* (BC) if the holder's taxable property was subject to taxation by a local government; or
 - (c) to promote economic development by members on the reserve.
- (2) Grants provided under subsection (1):

- (a) may be given only to a holder of taxable 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 taxable property in the current taxation year, less any other grants;
 - (c) do not include disability or other discretionary grants;
 - (d) must be used only for the purposes of paying the taxes owing on the taxable property in the current taxation year; and
 - (e) in the case of 9 (1) (c) any grant will not exceed the lesser of \$8,000 or the taxes payable.
- (3) A grant under paragraph (1)(b) must be in an amount that is not more than the amount to which a person would be entitled under the Home Owner Grant Act (BC) if the holder's taxable property was subject to taxation by a local government.
- (4) Council will in each taxation year determine all grants that will be given under this Part and will authorize those grants in an expenditure law.
- (5) For greater certainty, paragraph 9(1)(b) does not authorize any property tax deferral.

PART VII: LEVY OF TAX

Tax Levy

- 10.(1) On or before June 1 in each taxation year, Council must adopt a law setting the rate of tax to be applied to each property class.
- (2) A 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 reserve lands.
- (4) Taxes levied under this 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 law setting the rate of tax, a minimum tax payable in respect of a taxable property.
- (6) A minimum tax established under the authority of subsection (5) may be established in respect of one or more property classes.

Tax Payments

- 11.(1) Subject to subsections (4) and (5) below, taxes are due and payable on or before October 1 of the taxation year in which they are levied.

- (2) Taxes must be paid at the office of Musqueam during normal business hours, by cheque, money order or cash.
- (3) Payment of taxes made by cheque or money order, or other electronic methods approved in writing by Council, must be made payable to the Musqueam Indian Band.
- (4) Despite subsections (1) to (3) Holders must:
 - (a) pay half of the net previous year's taxes in advance on or before May 1 as advance taxes; and
 - (b) pay the remainder of the taxes due on or before October 1.
- (5) Despite paragraph (4)(a)
 - (a) if taxes were levied on a property for only part of the previous taxation year because the assessment was added to the tax roll during the taxation year, the advance taxes must be determined using the amount the surveyor of taxes estimates would have been levied on the property if the taxes had been levied for the entire taxation year; and
 - (b) if a property has been added to the assessment roll for the current taxation year, but was not taxed in the previous taxation year, the advance taxes must be fifty percent (50%) of the amount the surveyor of taxes estimates will be the total amount of taxes to be levied on the property in the current year.
- (6) For greater certainty, the tax payment under paragraph (4)(b) is determined by subtracting any amount paid as advance taxes under paragraph 4(a).
- (7) For greater certainty, all taxes owing are due and payable on or before the due date under subsection (1), including any penalty added and interest accrued on advance taxes.

PART VIII: TAX ROLL AND TAX NOTICE

Tax Roll

- 12.(1) On or before June 1 in each taxation year, the surveyor of taxes 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 in respect of each interest in reserve lands:
 - (a) a description of the interest as it appears on the assessment roll;
 - (b) the name and address of the holder entered on the assessment roll with respect to the interest;
 - (c) the name and address of every person entered on the assessment roll with respect to the interest;
 - (d) the assessed value by classification of the land and the improvements comprising the interest as it appears in the assessment roll, exclusive of exemptions, if any;

- (e) the amount of taxes levied on the interest in the current taxation year under this Law;
 - (f) any amount paid under subsection 13(6); and
 - (g) the amount of any unpaid taxes from previous taxation years.
- (3) The surveyor of taxes 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 interest in the current taxation year under this Law; and
 - (b) the amount of any unpaid taxes from previous taxation years.

Annual Tax Notices and Advance Tax Notices

- 13.(1) On or before September 1 in each taxation year, the surveyor of taxes must mail a Tax Notice to
- (a) each holder of taxable property under this Law, and
 - (b) each person whose name appears on the tax roll in respect of the taxable property,
- to the address of the person as shown on the tax roll.
- (2) The surveyor of taxes must enter on the tax roll the date of mailing a Tax Notice.
- (3) The mailing of the Tax Notice by the surveyor of taxes constitutes a statement of and demand for payment of the taxes.
- (4) If a number of taxable properties are assessed in the name of the same holder, any number of those taxable properties may be included in one Tax Notice.
- (5) Where the holder of a charge on an interest gives notice to the assessor of the charge under the Assessment Law and the assessor enters the holder's name on the assessment roll, the surveyor of taxes must mail a copy of all tax notices issued in respect of the interest to the holder of the charge during the duration of the charge.
- (6) On or before January 1 in each taxation year, the surveyor of taxes must calculate half of the net previous years' taxes and mail an Advance Tax Notice to the most current persons for which the surveyor of taxes has information.
- (7) The provisions of subsections (1) to (5) respecting Tax Notices apply to an Advance Tax Notice referred to in subsection (6) with such modifications as the circumstances require.

Amendments to Tax Roll and Tax Notices

- 14.(1) Where the assessment roll has been revised in accordance with the Assessment Law, the surveyor of taxes must amend the tax roll and mail an amended Tax Notice to every person affected by the amendment.

- (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 surveyor of taxes may correct the tax roll for the current taxation year only; and
 - (b) on correcting the tax roll, the surveyor of taxes must mail an amended Tax Notice to every person affected by the amendment.
- (3) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the surveyor of taxes must forthwith refund any excess taxes that have been paid, in accordance with section 6.
- (4) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

Taxation Based on Supplementary Assessment

- 15.(1) Where a supplementary assessment roll is issued in accordance with the Assessment Law, the surveyor of taxes must make the necessary changes to the tax roll and mail a Tax Notice to every person affected by the supplementary assessment roll.
 - (2) Where a Tax Notice is given under this section, subsections 14(3) and (4) apply.

Subdivision

- 16.(1) If a taxable property is subdivided, by lease or other legal instrument, before June 1 in the taxation year, the surveyor of taxes may:
 - (a) apportion the taxes payable in that year among the taxable properties created by the subdivision in the same proportions as taxes would have been payable in respect of the taxable properties had the subdivision occurred on or before the assessment roll was certified under the Assessment Law; and
 - (b) on making an apportionment under paragraph (a), record the apportionment on the tax roll in the manner that the surveyor of taxes considers necessary.
- (2) Taxes apportioned to a taxable property under subsection (1) are the taxes payable in respect of the taxable property in the year for which they are apportioned.
- (3) The assessor must provide the surveyor of taxes with the assessed values necessary to calculate the proportions of taxes referred to in subsection (1).

Requests for Information

- 17.(1) The surveyor of taxes may deliver a Request for Information containing the information set out in Schedule I, to a holder or a person who has disposed of an interest in reserve lands, and that person must provide to the surveyor of taxes, within fourteen (14) days

or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

- (2) The surveyor of taxes is not bound by the information provided under subsection (1).

PART IX: PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

- 18.(1) On receipt of a payment of taxes or advance taxes, the surveyor of taxes must issue a receipt or confirmation of payment to the taxpayer, if requested, and must enter confirmation on the tax roll opposite the interest in reserve lands for which the taxes or advance taxes are paid.

Tax Certificate

- 19.(1) On receipt of a written request and payment of the fee set out in subsection (2) from a lawyer, notary public, realtor or a taxpayer in relation to their own taxes, or other individual or entity with a legitimate interest as consented to by the taxpayer in writing, provided the applicant signs the form required under Schedule XI, the surveyor of taxes must issue a Tax Certificate showing whether taxes have been paid in respect of an interest in reserve lands, and if not, the amount of taxes outstanding.

- (2) The fee for a Tax Certificate is thirty dollars (\$30) for each tax roll folio searched.

PART X: PENALTIES AND INTEREST

Penalty

- 20.(1) If all or any portion of the taxes or advance taxes remains unpaid after the date they are due and payable under subsection 11(1), 11(4) or 14(4), a penalty of ten percent (10 %) of the unpaid portion of the taxes or advance taxes, as applicable, will be added to the unpaid portion of the taxes or advance taxes, and the amount so added is, for all purposes, deemed to be part of the current year's taxes.
- (2) Notwithstanding subsection (1), the total of any penalties imposed under subsection (1) shall not exceed ten percent (10 %) of the amount of the unpaid taxes.

Interest

- 21.(1) If all or any portion of taxes or advance taxes remains unpaid after the date they are due and payable under subsection 11(1), 11(4) or 14(4), the unpaid portion accrues interest at fifteen percent (15%) per year until paid or recovered, and accrued interest is, for all purposes, deemed to be part of the taxes.

Application of Payments

- 22.(1) Payments for taxes must be credited by the surveyor of taxes first, to unpaid taxes from previous taxation years, with taxes imposed earlier being discharged before taxes imposed later and second, to unpaid taxes for the current taxation year.

PART XI: REVENUES AND EXPENDITURES

Revenues and Expenditures

- 23.(1) All revenues raised under this Law must be placed into a local revenue account, separate from other Musqueam moneys.
- (2) Revenues raised include:
- (a) taxes, including, for greater certainty, advance taxes, interest, penalties and costs, as set out in this Law; and
 - (b) payments in lieu of taxes.
- (3) An expenditure of revenue raised under this Law must be made under the authority of an expenditure law or in accordance with section 13.1 of the Act.

Reserve Funds

- 24.(1) Reserve funds established by Council must:
- (a) be established in an expenditure law; and
 - (b) comply with this section.
- (2) Except as provided in this section, moneys in a reserve fund must be deposited in a separate account and the moneys and interest earned on it must be used only for the purpose for which the reserve fund was established.
- (3) Council may, by expenditure 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 Musqueam 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 Musqueam, no later than the time when the moneys are needed for the purposes of that reserve fund.
- (4) As an exception to paragraph (3)(c), where the First Nations Financial Management Board has:
- (a) assumed third-party management of Musqueam's local revenue account; and

- (b) determined that moneys must be borrowed from a reserve fund to meet Musqueam's financial obligations,
the First Nations Financial Management Board may, acting in the place of Council, borrow moneys from a reserve fund by expenditure law.
- (5) Council must authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure law.
- (6) Where moneys in a reserve fund are not immediately required, the surveyor of taxes 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 XII: COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

- 25.(1) The liability referred to in subsection 5(2) is a debt recoverable by Musqueam:
- (a) in any court of competent jurisdiction;
 - (b) in a proceeding before the civil resolution tribunal; and
 - (c) by any other method authorized in this 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 surveyor of taxes, is evidence of that person's debt for the taxes.
 - (3) Costs incurred by Musqueam in the collection and enforcement of unpaid taxes:
 - (a) are determined in accordance with Schedule III; and
 - (b) are payable by the debtor as unpaid taxes.
 - (4) Where the surveyor of taxes has reasonable grounds to believe that a debtor intends to remove the debtor's personal property from the reserve, or intends to dismantle or remove the debtor's improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this Law, the surveyor of taxes may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.
 - (5) Before commencing enforcement proceedings under Parts XIII, XIV and XV, the surveyor of taxes must request authorization from Council by resolution.

Tax Arrears Certificate

- 26.(1) Before taking any enforcement measures under Parts XIII, XIV or XV and subject to subsection (2), the surveyor of taxes must issue a Tax Arrears Certificate and deliver it to every person named on the tax roll in respect of that taxable 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.
- (3) The taxes referred to in subsection (2) are the taxes referred to in subsection 11(1) and not the advance taxes referred to in paragraph 11(4)(a).

Creation of Lien

- 27.(1) Unpaid taxes are a lien on the interest in reserve lands to which they pertain that attaches to the interest and binds subsequent holders of the interest.
- (2) The surveyor of taxes must maintain a list of all liens created under this Law.
- (3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in reserve lands.
- (4) In addition to the list of liens under subsection (2), the surveyor of taxes may register a lien in Musqueam Lands Register or in any other applicable registry, in accordance with applicable Musqueam law.
- (5) No interest in reserve lands subject to a lien shall be sold, transferred or assigned, nor shall there be any further transaction in respect of such interest, until the lien has been discharged.
- (6) If a purported or actual sale, transfer, assignment, or further transaction referred to in subsection (5) occurs, despite the prohibition in subsection (5), this shall not affect any right of assignment of the interest under this Law for the recovery of taxes, penalties and interest.
- (7) The surveyor of taxes may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the surveyor of taxes determines such action is necessary or advisable.
- (8) On receiving payment in full of the taxes owing in respect of which a lien was created, the surveyor of taxes must without delay discharge the lien from the list of liens referenced in subsection (2) and register a discharge of the lien in any registry in which a lien is registered as referenced in subsection (4).
- (9) Discharge of a lien by the surveyor of taxes is evidence of payment of the taxes with respect to the interest in reserve lands.

- (10) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

Delivery of Documents in Enforcement Proceedings

28.(1) This section applies to this Part and Parts XIII, XIV and XV.

- (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 XIII: SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and Sale of Personal Property

- 29.(1) Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued to a debtor, the surveyor of taxes may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on 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 Law.

Notice of Seizure and Sale

- 30.(1) Before proceeding under subsection 29(1), the surveyor of taxes must deliver to the debtor a Notice of Seizure and Sale.

- (2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale, the surveyor of taxes may request a sheriff, bailiff or by-law enforcement officer to seize any personal property described in the Notice of Seizure and Sale that is in the possession of the debtor and is located on the reserve.
- (3) The person who seizes personal property must deliver to the debtor a receipt for the personal property seized.

Notice of Sale of Seized Personal Property

- 31.(1) The surveyor of taxes 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

- 32.(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 surveyor of taxes 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 31(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

- 33.(1) 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

- 34.(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 Musqueam 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 surveyor of taxes is uncertain who is entitled to such surplus, the surveyor of taxes must retain such money until the rights of the parties have been determined.

PART XIV: SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Seizure and Assignment of Taxable Property

- 35.(1) Where taxes remain unpaid more than nine (9) months after a Tax Arrears Certificate is issued, the surveyor of taxes 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 surveyor of taxes must serve a Notice of Seizure and Assignment of Taxable Property on the debtor and deliver a copy to any locatee with an interest in the taxable property.
- (3) Not less than six (6) months after a Notice of Seizure and Assignment of Taxable Property is delivered to the debtor, the surveyor of taxes may 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

- 36.(1) The surveyor of taxes 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 40(1), plus five percent (5%) of that total and the amount so added is, for all purposes, deemed to be part of the current year's taxes.
- (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

- 37.(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 surveyor of taxes must conduct a 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 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, Musqueam is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

Notice to Minister

38.(1) The surveyor of taxes must, without delay, notify the Minister of Crown-Indigenous Relations and the Musqueam Lands Governance Office in writing of the sale of a right to an assignment of taxable property made under this Law.

Subsisting Rights

39.(1) 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 40(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 taxable property 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

40.(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 Musqueam the amount of the upset price plus three percent (3%), and the amount so added is, for all purposes, deemed to be part of the current year's taxes.

- (2) On redemption of the taxable property under subsection (1),
 - (a) if the right to an assignment was sold to a bidder, Musqueam must, without delay, repay to that bidder the amount of the bid; and
 - (b) the surveyor of taxes must notify the Minister of Crown-Indigenous Relations 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).
- (4) Subject to a redemption under subsection (2), at the end of the redemption period, Musqueam 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 37(3).

Assignment of Taxable Property

41.(1) Taxable property must not be assigned to any person or entity who would not have been entitled under the *Indian Act* or the *Framework Agreement on First Nation Land*

Management Act, as the case may be, to obtain the interest constituting the taxable property.

- (2) The surveyor of taxes must register an assignment of any taxable property assigned in accordance with this Law in every registry in which the taxable property is registered at the time of the assignment.
- (3) An assignment under subsection 40(4) operates
 - (a) as a transfer of the taxable property to the bidder from the debtor, without an attestation or proof of execution; and
 - (b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered under subsection (2), except an easement, restrictive covenant, building scheme or right-of-way registered against the taxable property.
- (4) Upon assignment under subsection 40(4), any remaining tax debt of the debtor with respect to the taxable property is extinguished, but, for greater certainty, this only applies to tax debt and not to lease arrears or other debts.

Proceeds of Sale

- 42.(1) At the end of the redemption period, the proceeds from the sale of a right to assignment of taxable property, including the 5% set out in subsection 36(1) and the 3% set out in subsection 40(1) must be paid
 - (a) first, to Musqueam for property taxes, and
 - (b) second, to any other holders of registered interests in the taxable property in order of their priority at law,and any remaining proceeds 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 surveyor of taxes is uncertain who is entitled to such surplus, the surveyor of taxes must retain such money until the rights of the parties have been determined.

Resale by Musqueam

- 43.(1) If the right to assignment of taxable property is purchased by Musqueam under subsection 37(3), the surveyor of taxes 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 Law.

PART XV: DISCONTINUANCE OF SERVICES

Discontinuance of Services

- 44.(1) Subject to this section, Musqueam may discontinue any service it provides to the taxable property of a debtor if:
- (a) revenues from this Law or any property taxation law enacted by Musqueam 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 surveyor of taxes must deliver to the debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services.
- (3) Musqueam 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 XVI: GENERAL PROVISIONS

Disclosure of Information

- 45.(1) The surveyor of taxes or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except:
- (a) in the course of administering this Law or performing functions under it;
 - (b) in proceedings before the Assessment Review Board, the civil resolution tribunal, a court of law or pursuant to a court order; or
 - (c) in accordance with subsection (2).
- (2) The surveyor of taxes may disclose to the agent of a holder confidential information relating to the interest in reserve lands 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

- 46.(1) Notwithstanding section 45:
- (a) the surveyor of taxes may disclose information and records to a third party for research purposes, including statistical research, provided the information and

records do not contain information in an individually identifiable form or business information in an identifiable form; and

- (b) Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form where:
 - (i) the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and
 - (ii) the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

- 47.(1) Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay tax or any other amount under this 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 surveyor of taxes;
 - (b) an error or omission in a tax roll, Tax Notice, or any notice given under this Law; or
 - (c) a failure of Musqueam, surveyor of taxes or the assessor to do something within the required time.

Limitation on Proceedings

- 48.(1) No person may commence an action or proceeding for the return of money paid to Musqueam, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this 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 prescribed in this section, then money paid to Musqueam must be deemed to have been voluntarily paid.

Notices

- 49.(1) Where in this 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 tax roll;
 - (b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; 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 tax roll.
- (2) Except where otherwise provided in this Law,
- (a) a notice given by mail is deemed received on the fifth (5th) day after it is posted;
 - (b) a notice posted on property is deemed received on the second (2nd) day after it is posted; and
 - (c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

- 50.(1) The provisions of this Law are severable, and where any provision of this 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 Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.
- (2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.
- (3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.
- (4) This 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 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.

Repeal

- 51.(1) The *Musqueam Indian Band Property Taxation Bylaw 96-02* is hereby repealed but, for greater certainty the *Musqueam Indian Band Taxation Bylaw Supplemental Bylaw 2009* remains in force.

Force and Effect

52.(1) This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the _____ day of _____, 20____, at _____, in the Province of British Columbia.

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

Chief Wayne Sparrow

Councillor Rosalind Campbell

Councillor Nolan Charles

Councillor Allyson Fraser

DRAFT

Councillor Gordon Grant

Councillor Howard Grant

Councillor Tammy Harkey

Councillor Jordan Point

Councillor Michele Point

Councillor Richard Sparrow

Councillor Brett Sparrow

SCHEDULE I: REQUEST FOR INFORMATION BY ASSESSOR FOR THE MUSQUEAM INDIAN BAND

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN RESERVE LANDS: _____

DATE OF REQUEST: _____

PURSUANT to section ____ of the *Musqueam Indian Band Property Taxation Law, 2024*, I request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least fourteen (14) days from the date of request]**, the following information relating to the above-noted interest in reserve lands:

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

Surveyor of Taxes for the Musqueam Indian Band

Dated: _____, 20__ .

SCHEDULE II-A: TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN RESERVE LANDS:

PURSUANT to the provisions of the *Musqueam Indian Band Property Taxation Law, 20__*, taxes in the amount of _____ dollars (\$____) are hereby levied with respect to the above-noted interest.

All taxes are due and payable on or before _____. Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

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

Taxes that are not paid by Musqueam shall incur penalties and interest in accordance with the *Musqueam Indian Band Property Taxation Law, 2024*.

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

Name: _____

Address: _____

Assessed Value:	\$ xxx,xxx.xx
Taxes: Current Year:	\$ xxx.xx
Plus: Unpaid Taxes (previous years)	xxx.xx
Less: Advance Taxes Paid	xxx.xx
Less: Applicable Grants	xxx.xx <u>x, xxx.xx</u>
Plus: Penalties	xxx.xx
Interest	xxx.xx
Costs (insert details)	<u>xxx.xx</u> <u>x,xxx.xx</u>
Total Payable	<u>\$xxx,xxx.xx</u>

Surveyor of Taxes for the Musqueam Indian Band

Dated: _____, 20__

SCHEDULE II-B: ADVANCE TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN RESERVE LANDS:

PURSUANT to the provisions of the *Musqueam Indian Band Property Taxation Law, 20__* , advance taxes in the amount of _____ dollars (\$____) are hereby levied with respect to the above-noted interest. Advance taxes are calculated based on half of the previous year’s taxes. The balance of the taxes owing will be payable on or before October 1, _____.

All advance taxes payments are due and payable on or before _____. Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made at the offices of the Musqueam Indian Band, located at 6735 Salish Drive, Vancouver, B.C., V6N 4C4 during business hours. Payment must be by cheque, money order or cash.

Taxes that are not paid by Musqueam shall incur penalties and interest in accordance with the *Musqueam Indian Band Property Taxation Law, 2024*.

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

Advanced Taxes: \$____
Plus Unpaid taxes (previous years): \$_____
Plus Penalties: \$_____
Plus Interest: \$_____
Plus Costs: [insert details] \$_____
Total Payable: \$_____

Surveyor of Taxes for the Musqueam Indian Band

Dated: _____, 20____

SCHEDULE III: COSTS PAYABLE BY DEBTOR ARISING FROM THE COLLECTION AND ENFORCEMENT OF UNPAID TAXES

For costs arising from the collection and enforcement of unpaid taxes:

- | | |
|------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| 1. For preparation of a notice | \$40 |
| 2. For service of notice on each person or place by Musqueam | \$150 |
| 3. For service of notice on each person or place by a process server, bailiff or delivery service | actual cost |
| 4. For advertising in newspaper | actual cost |
| 5. For staff time spent: | |
| (a) in conducting a seizure and sale of personal property under Part XIII, not including costs otherwise recovered under this Schedule; | |
| (b) in conducting an auction or tender under Part XIV, not including costs otherwise recovered under this Schedule | \$80 per person |
| per hour | |
| 6. Actual costs incurred by Musqueam for carrying out the enforcement measures under Parts XIII, XIV and XV will be charged based on receipts. | |

SCHEDULE IV: TAX CERTIFICATE

In respect of the interest in reserve lands described as: _____ and pursuant to the *Musqueam Indian Band Property Taxation Law, 2024* , I hereby certify as follows:

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

OR

That unpaid taxes, including interest, penalties and costs, including costs from Schedule III, in the amount of _____ dollars (\$ _____) are due and owing on the above-referenced interest as of the date of this certificate.

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

Surveyor of Taxes for the Musqueam Indian Band

Dated: Musqueam____ , 20____ .

SCHEDULE V: TAX ARREARS CERTIFICATE

In respect of the taxable property described as: _____ and pursuant to the *Musqueam Indian Band Property Taxation Law, 2024*, I hereby certify as follows:

As of the date set out below, that taxes, interest and penalties are unpaid in respect of the above-referenced taxable property, as follows:

Taxes: \$ _____

Penalties: \$ _____

Interest: \$ _____

Costs: \$ _____ (including costs from Schedule III)

Total unpaid tax debt: \$ _____

The total unpaid tax debt is due and payable immediately.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of _____ percent (___ %) per year.

Payments must be made at the offices of the Musqueam Indian Band, located at 6735 Salish Drive, Vancouver, B.C, V6N 4C4 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:

Surveyor of Taxes for the Musqueam Indian Band

Dated: _____, 20____.

SCHEDULE VI: NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____
ADDRESS: _____
DESCRIPTION OF TAXABLE PROPERTY: _____

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

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the surveyor of taxes, pursuant to section ____ of the *Musqueam Indian Band Property Taxation Law, 2024*, seizing the personal property described as follows:

[general description of the personal property to be seized]

2. The surveyor of taxes 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 surveyor of taxes, at your cost, such cost being added to the amount of the unpaid taxes.

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

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

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

Surveyor of Taxes for the Musqueam Indian Band
Dated: _____, 20____.

SCHEDULE VII: NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

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

The following personal property, seized pursuant to section ___ of the *Musqueam Indian Band Property Taxation Law, 2024*, 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 registered security interests in the property and to Musqueam in order of their priority under the laws applicable in the Province of British Columbia and any remaining proceeds shall be paid to the debtor.

Surveyor of Taxes for the Musqueam Indian Band

Dated: _____, 20__ .

SCHEDULE VIII: NOTICE OF SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the “debtor”)

ADDRESS: _____

DESCRIPTION OF TAXABLE PROPERTY: _____
(the “taxable property”)

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

AND TAKE NOTICE that a 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 surveyor of taxes, pursuant to section ___ of the *Musqueam Indian Band Property Taxation Law, 2024*, seizing and selling a right to an assignment of the taxable property by public tender [auction] as follows:

1. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Musqueam Indian Band, a copy of which may be obtained from the surveyor of taxes.
2. The surveyor of taxes will
 - (a) publish a Notice of Sale of 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, interest and penalties payable, calculated to the end of the redemption period, plus five percent (5%) of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.
5. The surveyor of taxes will conduct the public tender [auction] at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn, in which case a further notice will be published.
6. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, Musqueam will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.
7. The debtor may redeem the right to an assignment of the taxable property after the sale by paying to Musqueam the amount of the upset price plus three percent (3%), any time within

three (3) months after the holding of the public tender [auction] in respect of the taxable property (hereinafter referred to as the “redemption period”). Where the right to an assignment is redeemed, Musqueam will, without delay, repay to the bidder the amount of the bid.

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

9. Council of the Musqueam Indian Band will, without delay, notify the Minister of Crown-Indigenous Relations in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to an assignment of the taxable property.

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

11. An assignment of the taxable property operates

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

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

13. The proceeds of sale of the taxable property will be paid first to Musqueam, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Musqueam Indian Band Property Taxation Law, 2024*.

Surveyor of Taxes for the Musqueam Indian Band

Dated: Musqueam ____, 20__ .

SCHEDULE IX: NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the “debtor”)

ADDRESS: _____

DESCRIPTION OF TAXABLE PROPERTY: _____
(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 penalties and interest, in the amount of _____ dollars(\$_____), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender [auction] for unpaid taxes, penalties and interest owed to the Musqueam Indian Band.

The public tender [auction] will take place on:
_____, 20____ at _____ o’clock at
_____ [location].

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

AND TAKE NOTICE that:

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

The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *Framework Agreement on First Nation Land Management Act*, as the case may be, of obtaining the interest constituting the taxable property.

6. Council of the Musqueam Indian Band will, without delay, notify the Minister of Crown-Indigenous Relations in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to assignment of the taxable property.

7. The surveyor of taxes will register an assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

8. An assignment of the taxable property operates

(a) as a transfer to the bidder from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the taxable property.

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

10. The proceeds of sale of the taxable property will be paid first to Musqueam, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Musqueam Indian Band Property Taxation Law, 2024*.

Surveyor of Taxes for the Musqueam Indian Band

Dated: _____, 20____.

SCHEDULE X: NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

DESCRIPTION OF TAXABLE PROPERTY: _____

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

AND TAKE NOTICE that a 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 surveyor of taxes may discontinue services that it provides to the taxable property of a debtor, pursuant to the *Musqueam Indian Band Property Taxation Law, 2024*.

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]

Surveyor of Taxes for the Musqueam Indian Band

Dated: _____, 20____.

SCHEDULE XI REQUEST FOR TAX CERTIFICATE AND CONFIRMATION OF LEGITIMATE USE(S. 19)

TO: THE MUSQUEAM SURVEYOR OF TAXES
6735 SALISH DRIVE, VANCOUVER, B.C, V6N 4C4
PHONE: (604) 263-3261

APPLICANT: _____
ADDRESS OF APPLICANT _____
PHONE # OF APPLICANT: _____
DESCRIPTION OF TAXABLE PROPERTY: _____

I hereby confirm that:

1. I am a
 - (a) ___ lawyer,
 - (b) ___ notary public,
 - (c) ___ realtor,
 - (d) ___ the taxpayer holding the taxable property cited above, or
 - (e) ___ an individual or entity with a legitimate interest as consented to by the taxpayer in writing;
2. If I am an individual or entity in 1(e), I have attached the signed letter of consent from the taxpayer. ___ Yes ___ No;
3. I have submitted the fee of \$30 or have attached it. ___ Yes ___ No;
4. I am requesting the Tax Certificate and this information for a legitimate purpose for specific personal or professional use and will not use the Tax Certificate or information for any other purpose.
5. I will not share, copy, post or distribute the Tax Certificate or the information it contains without the written consent of the Musqueam surveyor of taxes.

Signature of Applicant

Dated: _____, 20__.

SCHEDULE XII PROPERTY TAXATION LAW SCH 7(1)(b) EXEMPTION AREA

