



PROPERTY TAXATION LAW

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PREAMBLE

WHEREAS

- A. Tla'amin *Ta'ow* are our traditional teachings and unwritten laws that our Ancestors lived by. In creating written laws, we continue to honour and uphold our Ancestral practices, teachings and core values. Through our laws, we reinforce the principles of respect, unity and connection to our lands and resources. We vow to keep these teachings and principles in mind in all that we do as Tla'amin people;
- B. Through this law and other Tla'amin laws, we are continuing to exercise our inherent right of self-determination. The Tla'amin Government will govern in an accessible, accountable and transparent manner;
- C. As we have always done, we continue to occupy our lands and carry out our *Ta'ow* that requires us to be stewards of our lands and resources today and always. In upholding our responsibilities, we will continue to seek the guidance of the Creator, our Ancestors and the knowledge of Tla'amin Elders as we protect and make decisions about managing our lands and resources;
- D. Our vision of self-government and of a healthy, self-sufficient Tla'amin Nation began long ago with our Ancestors and our leadership of the past. Many of those who were involved in shaping and advancing our vision have passed on and we acknowledge their contributions and sacrifice. They put in place the foundation that we have built upon today. Those respected ones have cleared the path so that we, the Tla'amin Nation, could achieve our vision;
- E. The *Constitution of the Tla'amin Nation* sets out the responsibilities of Tla'amin to:
 - (a) follow traditional teachings that require responsible stewardship of lands and resources within our traditional territory, both today and always (Preamble; s. 4(a)-(c));
 - (b) consult with Tla'amin Citizens (s. 8(l));
 - (c) exercise any right, power, privilege or authority of the Tla'amin Nation through the Tla'amin Government, including the power to make any laws within the authority of the Tla'amin Government (s. 31(a));
 - (d) create Public Institutions to perform specific functions (s. 44); and
 - (e) make laws to establish a system of financial administration (s. 82).
- F. Under Chapter 21, paragraph 1(a)-(b) of the *Tla'amin Final Agreement*, the Tla'amin Nation has the authority to make laws in respect of direct taxation of Tla'amin Citizens within Tla'amin Lands, and to make laws implementing any taxation agreement entered into between the Tla'amin Nation and Canada or British Columbia;
- G. Under section 2.6 of the Tla'amin Nation *Real Property Tax Coordination Agreement*, the Tla'amin Nation has the authority to make property taxation laws in respect of persons, other than Tla'amin Citizens, on Tla'amin Lands;

- H. The *Assessment Act* (British Columbia) and the *Assessment Authority Act* (British Columbia) apply in respect of the assessment of property for purposes of real property taxation under this Law; and
- I. The British Columbia Assessment Authority will assess Tla'amin Lands in accordance with the *Assessment Act* (British Columbia), the regulations under that *Act* and the policies of the British Columbia Assessment Authority;

NOW THEREFORE the Tla'amin Government duly enacts the *Property Taxation Law*.

PART 1 - CITATION, APPLICATION, DEFINITIONS AND INTERPRETATION

Title

1. This Law may be cited as the *Property Taxation Law*.

Definitions

2. In this Law:

(a) Terms have the same meaning as their corresponding defined terms in the Final Agreement; and

(b) The following definitions apply:

“Annual Expenditure Budget” means the budget passed by the Property Taxation Authority by Resolution in compliance with this Law, for the expenditure of revenues raised under this Law to be included in the Tla’amin Nation proposed annual budget made in accordance with the *Financial Administration Law*;

“Annual Rates Regulation” means the regulation made under section 18(1) of this Law;

“Assessed Value” means the assessed value determined under the *Assessment Act* (British Columbia);

“Assessment Act” means the *Assessment Act* (British Columbia), as amended;

“Assessment Roll” means an assessment roll as defined in the *Assessment Act* (British Columbia);

“Assessor” means an assessor appointed under the *Assessment Authority Act* (British Columbia), as amended;

“Debtor” means a Person liable for unpaid Taxes Imposed under this Law;

“Financial Administration Law” means the *Tla’amin Financial Administration Law*;

“Fee” includes a fee or charge by any name;

“Holder” means a Person who is an Occupier or an Owner of Property;

“Home Owner Grant Act” means the *Home Owner Grant Act* (British Columbia), as amended;

“Impose” in relation to a tax, includes levy;

“Improvement” means improvement as defined in the *Assessment Act* (British Columbia);

“Land” means land defined in the *Assessment Act* (British Columbia) and within Tla’amin Lands;

“Local Authority” means a local authority as defined in the *Community Charter* (British Columbia);

“Non-Member” means an individual, who has reached the age of majority, is not a Tla’amin Citizen and is either:

- (a) a registered owner of real property on Tla’amin Lands and not ordinarily resident on Tla’amin Lands; or
- (b) ordinarily resident on Tla’amin Lands;

“Occupier” means an occupier as defined in the *Assessment Act* (British Columbia);

“Owner” in respect of real Property, means the Registered Owner of an estate in fee simple, and includes:

- (a) if a Person is a registered owner of a life estate, the tenant for life;
- (b) if there is an agreement for sale and purchase of the real Property, the registered holder of the last Registered agreement for the sale and purchase; and
- (c) if the real property is held or occupied in the manner referred to in sections 26, 27 and 28 of the *Assessment Act* (British Columbia), the holder or Occupier;

“Parcel” means parcel as defined in the *Assessment Act* (British Columbia);

“Partnering Agreement” means an agreement between Tla’amin Nation and a Person or Public Authority under which the Person or Public Authority agrees to provide a Service on behalf of Tla’amin Nation, other than a service that is part of the general administration of the Tla’amin Nation;

“Person” includes a corporation, partnership or party, and the personal or other legal representatives of a person to whom the context can apply according to law;

“Property” means Land or Improvements, or both, within Tla’amin Lands;

“Property Class” means a property class as defined in the *Assessment Act* (British Columbia);

“Property Taxation Authority” means the Tla’amin Property Taxation Authority established under section 4(1) to administer this Law;

“Province” means the province of British Columbia;

“Provincial Taxing Authority” means any local or provincial public authority that is authorized under an Enactment of British Columbia either to impose real property taxes ,

requisition amounts equivalent to real property taxes or to receive revenue from Property Taxes imposed or collected for it by the Tax Administrator on Tla'amin Lands;

"Public Authority" means a public authority as defined in the *Community Charter* (British Columbia);

"Register" in relation to Property, means registration in the records of the land title office of the land title district in which the Property is located and "Registered" and "Registration" have corresponding meanings;

"Service" means, in relation to Tla'amin Nation, an activity, work or facility undertaken or provided by or on behalf of Tla'amin Nation;

"Tax Administrator" means a Person appointed under section 6(1) to administer this Law;

"Tax Arrears Certificate" means a certificate containing the information set out in Schedule IV;

"Tax Certificate" means a certificate containing the information set out in Schedule III;

"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 any Property 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:

- (a) all taxes imposed, levied, assessed or assessable under this Law, all payments, if any, in lieu of taxes, and all penalties, interest and costs added to taxes under this Law; and
- (b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other taxation law of the Tla'amin Nation, and all penalties, interest and costs added to taxes under such a law;

"Taxpayer" means a Person liable for Taxes in respect of Taxable Property;

"Tla'amin Constituent" means an individual who is entitled to be enrolled as a Tla'amin Citizen but is not enrolled;

"Tla'amin Government" means the government of Tla'amin Nation as referred to in paragraph 2 of Chapter 16 [Governance] of the Final Agreement;

“**Tla’amin Lands**” means the lands set out in paragraph 1 of Chapter 3 [*Lands*] of the Final Agreement as Tla’amin lands, as amended from time to time under that agreement; and

“**Trustee**” means a trustee as defined in the *Assessment Act* (British Columbia).

PART 2 - ADMINISTRATION

Non-Differentiation

3. The Tla’amin Nation will implement taxation under this Law in a manner that, subject to section 0(1), does not have the effect of differentiating, on the basis of Tla’amin citizenship, between Tla’amin Citizens, Tla’amin Constituents and other Persons in the administration and enforcement of the Law.

Tla’amin Property Taxation Authority

4. (1) There is established a Tla’amin Public Institution known as the Tla’amin Property Taxation Authority (the “Property Taxation Authority”).
 - (2) There shall be five directors of the Property Taxation Authority (the “PTA Directors”).
 - (3) Four members of the Property Taxation Authority shall be appointed by Executive Council as PTA Directors of the Property Taxation Authority.
 - (4) To provide for the participation and representation of Non-Members with regard to property taxation decisions that may directly and significantly affect Non-Members, the Executive Council shall appoint, by Resolution, one additional PTA Director of the Property Taxation Authority who is a Non-Member.
 - (5) A Non-Member PTA Director appointed under subsection (4) shall hold office during good behaviour for a term not exceeding four years, subject to removal for cause by the Executive Council at any time.
 - (6) The Tla’amin Nation must consult with Non-Members with respect to the appointment under subsection (4) and the Non-Members may collectively propose one representative to put forward for consideration by Executive Council.
 - (7) To have a duly convened meeting three PTA Directors must be present but the Executive Council members shall make reasonable efforts to provide sufficient advance notice and schedule meetings at a time when the Non-Member PTA Director appointed under this section is available to attend.
 - (8) The Property Taxation Authority has the authority to pass resolutions and regulations as provided under this Law.
 - (9) The Executive Council may, by Resolution, delegate additional authorities to the Property Taxation Authority under this Law.

Rules of practice and procedure

5. The Property Taxation Authority may establish rules of practice and procedure to be followed by the Property Taxation Authority, but any such rules must be approved by Executive Council by Resolution to take effect.

Tax Administrator

6. (1) The Chief Administrative Officer (the "CAO"), in consultation with Executive Council and the Chief Financial Officer (the "CFO") shall appoint a Tax Administrator to administer this Law and may specify terms and conditions of the appointment.
 - (2) The Tax Administrator must fulfill the responsibilities given to the Tax Administrator under this Law.
 - (3) The Tax Administrator may, with the consent of the Executive Council or the CAO or CFO, assign the performance of any duties of the Tax Administrator to any officer, employee, contractor or agent of the Tla'amin Nation.
 - (4) The Tax Administrator's responsibilities include:
 - (a) the collection of Taxes and the enforcement of payment under this Law; and
 - (b) the day-to-day management of the Tla'amin Nation's property taxation account.

Notice to British Columbia of Tla'amin Law respecting Property Taxes

7. (1) For the purposes of the *Treaty First Nation Taxation Act* (British Columbia) on or before June 1 in each taxation year, the Tax Administrator must provide to the minister charged with the administration of the *Community Charter* (British Columbia) a copy of any Tla'amin Law
 - (a) imposing property taxes, or
 - (b) exempting property from property taxes,for that taxation year.
 - (2) The tax administrator must provide to the Province a copy of any amendments to this Law within 60 days after the amendments are enacted.

PART 3 - LIABILITY FOR TAXATION

Division 1 - Application of law

8. This Law applies to all Property located within Tla'amin Lands.

Division 2 - Tax liability

9. (1) Except as provided in PART 4 [*Exemptions from Taxation*], all Property is subject to taxation under this Law.

- (2) Taxes levied under this Law are a debt owed to the Tla'amin Nation, recoverable by the Tla'amin Nation in any manner provided for in this Law or in a court of competent jurisdiction.
- (3) Where any portion of a Property is not subject to taxation, the liability for taxation of any other portion of the same Property is not affected.
- (4) Taxes are due and payable under this Law notwithstanding any appeals or proceedings.
- (5) A person who, in any year, is an assessed Owner or Holder of Taxable Property is liable to the Tla'amin Nation 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 clarity, interest, penalties and costs as provided in this Law.
- (6) If the title of Land is vested in the Tla'amin Nation, but the Land is held or occupied other than by, or on behalf of, the Tla'amin Nation, the Land with its Improvements are liable to taxation.
- (7) An Occupier of Land within Tla'amin Lands assessed under the *Assessment Act* (British Columbia) is liable to taxation in the same manner as an Occupier of Land taxed under subsection (6).
- (8) Any debt owed to the Tla'amin Nation from any Taxes imposed, levied, assessed or assessable under the Tla'amin Law entitled *Sliammon Indian Band Property Taxation Law, 2009*, existing immediately before the Effective Date:
 - (a) is a debt owed to the Tla'amin Nation under this Law; and
 - (b) may be collected in accordance with this Law, notwithstanding any:
 - (i) replacement interest that may have been created in Tla'amin Lands, or
 - (ii) right of any Person to be granted a replacement interest in Tla'amin Lands.

Taxability of Status Indians

- 10.** For greater certainty, status Indians on Tla'amin Lands who are Owners or Holders of Taxable Property and who are not otherwise exempt are liable to pay Taxes Imposed under this Law.

Division 3 - Tax refunds

11. (1) Where

- (a) the Assessor, the Executive Council, or the Supreme Court of British Columbia determines that a Person is not liable for Taxes under this Law,
- (b) a change in the Assessed Value results in a reduction of Taxes for a Property, or

- (c) it is determined under this Law that a Person was taxed in excess of the proper amount, for reasons other than as set out at subsection (b),

the Tax Administrator shall refund to that Person any excess Taxes paid by that Person.

(2) Where a Person is entitled to a refund of Taxes, the Executive 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 Tla'amin 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 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 Tla'amin Nation;
- (b) the interest rate during each successive three month period beginning on April 1, July 1, October 1 and January 1 in every year, is three percent below the prime lending rate of the principal banker to the Tla'amin Nation on the 15th day of the month immediately preceding that three 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 4 - EXEMPTIONS FROM TAXATION

Division 1 - Statutory exemptions

12. (1) If not already exempted from taxation under the Final Agreement, the Tla'amin Tax Treatment Agreement or the *Treaty First Nations Taxation Act* (British Columbia), the following Property is exempt from taxation under this Law to the extent indicated:

- (a) Land, Improvements, or both vested in or held by British Columbia;
- (b) Land, Improvements, or both vested in or held by the Tla'amin Nation jointly with another first nation, British Columbia, a municipality or a regional district; and
- (c) Land, Improvements, or both where, if they were located in a municipality, these would be exempted from municipal taxation by an Act of British Columbia.

(2) For greater certainty, while the exemption with respect to interests in Property under paragraph 17 of Chapter 21 [*Taxation*] of the Final Agreement is in effect for status Indians on Tla'amin Lands, Land, Improvements or both vested in or held by a status Indians on former Indian Reserve lands are exempt from taxation to the extent of the exemption under paragraph 17 of Chapter 21 [*Taxation*] of the Final Agreement.

(3) Tla'amin Citizens and Tla'amin Constituents are exempt from property taxes in relation to ownership or occupation of land or improvements within Tla'amin Lands in

accordance with the Final Agreement, this Law and section 4.3 of the *Treaty First Nation Taxation Act*.

Division 2 - Permissive exemptions

13. (1) The Property Taxation Authority may, by annual regulation in accordance with the Final Agreement and this Division, exempt Land, Improvements, or both, referred to in subsection (2) from taxation under this Law, to the extent, for the period and subject to the conditions provided for in the regulation.

(2) Tax exemptions may be provided under this Division for the following:

- (a) Land or Improvements that:
 - (i) are owned or held by a charitable, philanthropic or other not for profit corporation, and
 - (ii) the Executive Council considers are used for a purpose that is directly related to the purposes of the corporation;
- (b) Land or Improvements that:
 - (i) are owned or held by a first nation, municipality, regional district or other Local Authority, and
 - (ii) the Executive Council considers are used for a legitimate purpose of the Local Authority;
- (c) Land or Improvements that the Executive Council considers would otherwise qualify for exemption under Part 4, Division 1 were it not for a secondary use;
- (d) the interest of a Public Authority, Local Authority or any other corporation or organization in the Land or Improvements that are used or occupied by the corporation if:
 - (i) the Land or Improvements are owned by a Public Authority or Local Authority, and
 - (ii) the Land or Improvements are used by the corporation or organization for a purpose in relation to which an exemption under this Division or Part 4, Division 1 would apply or could be provided if the Land or Improvements were owned by that corporation or organization;
- (e) the interest of a Public Authority, Local Authority or any other corporation or organization in Land or Improvements that are used or occupied by the corporation or organization if:
 - (i) the Land or Improvements are owned by a Person who is providing a Service to the Tla'amin Nation under a Partnering Agreement,

- (ii) an exemption under Part 4, Division 3 would be available for the Land or Improvements in relation to the Partnering Agreement if they were used in relation to the Service,
 - (iii) the Partnering Agreement expressly contemplates that the Executive Council may provide an exemption under this section, and
 - (iv) the Land or Improvements is used by the corporation or organization for a purpose in relation to which an exemption under this Division or Part 4, Division 1 would apply or could be provided if the Land or Improvements were owned by that corporation or organization;
- (f) Land or Improvements owned or held by an athletic or service club or association and used as a public park or recreation ground or for public athletic or recreational purposes;
- (g) Land or Improvements used or occupied by a religious organization, as tenant or licensee, for the purpose of public worship or for the purposes of a hall that the council considers is necessary to land or improvements so used or occupied;
- (h) in relation to property that is exempt under paragraph (g) [*Land or Improvements used for public worship*],
- (i) an area of land surrounding the exempt building,
 - (ii) a hall that the Property Taxation Authority considers is necessary to the exempt building and the land on which the hall stands, and
 - (iii) an area of land surrounding a hall that is exempt under subparagraph (ii);
- (i) Land or Improvements owned or held by a person or organization and operated as a private hospital licensed under Tla'amin Law or the *Hospital Act* (British Columbia) or as a licensed community care facility, or registered assisted living residence, under Tla'amin Law or the *Community Care and Assisted Living Act* (British Columbia);
- (j) Land or Improvements for which a grant has been made, after March 31, 1974, under the *Housing Construction (Elderly Citizens) Act* (British Columbia) before its repeal;
- (k) Tla'amin Lands held or occupied by a person for the purpose of harvesting timber on those lands under a licence or permit issued by, or an agreement entered into with, Tla'amin Nation; or
- (l) Tla'amin Lands and Improvements that are:
- (i) owned by the Tla'amin Nation, and
 - (ii) rented by the Tla'amin Nation as social housing to persons who, applying the test established for this purpose by the Canada Mortgage and Housing Corporation or a comparable objective test, are determined to be in core housing need.

- (3) Subject to subsection (4), a regulation under this Division:
- (a) must establish the term of the exemption, which may not be longer than ten (10) years;
 - (b) may only be adopted after notice of the proposed regulation has been given in accordance with section 16(1) [*notice of tax exemptions*]; and
 - (c) does not apply to taxation in a calendar year unless it comes into force on or before October 31 in the preceding calendar year.
- (4) If only a portion of a Parcel of Land is exempt under this Division, the regulation under this Division must include a description of the Land that is satisfactory to the Assessor.
- (5) A regulation under this section ceases to apply to Property, the use or ownership of which no longer conforms to the conditions necessary to qualify for exemption and, after this, the Property is liable to taxation.

Division 3 - Partnering, heritage, riparian and other special exemption authority

14. (1) In this Division:

“**Eligible Property**” means Property that is eligible under subsection (2); and

“**Exemption Agreement**” means an agreement under subsection (4).

(2) The following Property is eligible for a tax exemption under this Division:

- (a) eligible partnering property, being Property that:
 - (i) is owned by a Person or Public Authority providing a Service under a Partnering Agreement, and
 - (ii) the Executive Council considers will be used in relation to the Service being provided under the Partnering Agreement;
- (b) eligible heritage property, being Property that is:
 - (i) protected heritage property,
 - (ii) subject to a heritage revitalization agreement,
 - (iii) subject to a covenant under section 219 of the *Land Title Act* (British Columbia) that relates to the conservation of heritage property, or
 - (iv) if Property referred to in subparagraphs (i) to (iii) is a building or other Improvement so affixed to the Land as to constitute real property, an area of Land surrounding that Improvement;
- (c) eligible riparian property, being Property that:
 - (i) is riparian Land,

- (ii) is subject to a covenant under section 219 of the *Land Title Act* (British Columbia) that:
 - (A) relates to the protection of the Property as riparian property, and
 - (B) has the Tla'amin Nation granting the exemption under this Division as a covenantee in whose favour the covenant is made, and
 - (iii) meets any other requirements prescribed by regulation of the Executive Council;
 - (d) eligible cemetery property, being Land held for cemetery, mausoleum or columbarium purposes; or
 - (e) eligible golf course property, being Land maintained as a golf course.
- (3) The Property Taxation Authority may, by regulation, exempt eligible Property from taxation under this Law:
- (a) to the extent provided in the regulation; and
 - (b) subject to any conditions established by an Exemption Agreement.
- (4) For the purposes of this Division, the Executive Council may enter into an agreement with a particular Owner of Property that is exempt or is to be exempt under this Division, respecting the extent of the exemption applicable to that Owner and the conditions on which it is made.
- (5) Without limiting subsection (4), an Exemption Agreement may do one or more of the following:
- (a) require the Eligible Property to be subject to a covenant under section 219 of the *Land Title Act* (British Columbia) in favour of the Tla'amin Nation;
 - (b) provide that the exemption is subject to specified conditions; or
 - (c) provide that, if
 - (i) a condition is not met,
 - (ii) a required covenant under section 219 of the *Land Title Act* (British Columbia) is discharged, or
 - (iii) any other circumstances specified in the agreement occur,

the Property Owner must pay to the Tla'amin Nation an amount determined in accordance with the agreement.
- (6) A regulation under this Division:
- (a) must establish the term of the exemption;

- (b) may only be adopted after notice of the proposed regulation has been given in accordance with section 16(1) [*notice of tax exemptions*];
 - (c) may only be adopted by an affirmative vote of at least two-thirds of all members of the Property Taxation Authority; and
 - (d) does not apply to taxation in a calendar year unless it comes into force on or before October 31 in the preceding calendar year.
- (7) An exemption under this Division ceases to apply to Property, the use or ownership of which no longer conforms to the conditions necessary to qualify for exemption and, after this, the Property is liable to taxation.

Division 4 - Revitalization tax exemptions

15. (1) In this Division:

“Exemption Agreement” means an agreement under subsection (7);

“Exemption Certificate” means a revitalization tax exemption certificate under subsection (8);

“Revitalization Program Regulation” means a regulation of the Executive Council under subsection (4).

- (2) The Property Taxation Authority may, for the purpose of encouraging revitalization in Tla’amin Lands, by regulation provide tax exemptions for Land or Improvements, or both, in accordance with this Division.
- (3) For a revitalization tax exemption under this Division to apply to a particular Property:
 - (a) the exemption must be in accordance with a Revitalization Program Regulation under subsection (4);
 - (b) an Exemption Agreement under subsection (7) must apply to the Property; and
 - (c) an Exemption Certificate for the Property must have been issued under subsection (8).
- (4) A revitalization tax exemption program must be established by regulation of the Executive Council that includes the following:
 - (a) a description of the reasons for and the objectives of the program;
 - (b) a description of how the program is intended to accomplish the objectives;
 - (c) a description of the kinds of Property, or related activities or circumstances, that will be eligible for tax exemptions under the program;
 - (d) the extent of the tax exemptions available;

- (e) the amounts of tax exemptions that may be provided under the regulation, by specifying amounts or by establishing formulas by which the amounts are to be determined, or both; and
- (f) the maximum term of a tax exemption that may be provided under the regulation, which may not be longer than ten (10) years.

(5) A Revitalization Program Regulation

- (a) may include other provisions the Executive Council considers advisable respecting the program including but not limited to:
 - (i) the requirements that must be met before an Exemption Certificate may be issued,
 - (ii) the conditions that must be included in an Exemption Certificate, and
 - (iii) provision for a recapture amount that must be paid by the Owner of the Property to the Tla'amin Nation if the conditions specified in the Exemption Certificate are not met; and
- (b) may be different for:
 - (i) different areas of Tla'amin Lands,
 - (ii) different Property Classes under the *Assessment Act (British Columbia)*,
 - (iii) different classes of Land or Improvements, or both, as established by the regulation,
 - (iv) different activities and circumstances related to a Property or its uses, as established by the regulation, and
 - (v) different uses as established by zoning regulation.

(6) A Revitalization Program Regulation may be adopted only after notice of the proposed regulation has been given in accordance with section 16(1) [*notice of tax exemptions*].

(7) The Executive Council may enter into an agreement with the Owner of a Property respecting:

- (a) the provision of a revitalization tax exemption under this Division;
- (b) any requirements that must be met before an Exemption Certificate is issued; and
- (c) any conditions on which the revitalization tax exemption is to be provided.

(8) Once

- (a) all requirements established in the Revitalization Program Regulation, and

- (b) any additional requirements established in the Exemption Agreement have been met,

a revitalization tax exemption certificate must be issued for the Property in accordance with the Exemption Agreement.

(9) An Exemption Certificate must specify the following in accordance with the Revitalization Program Regulation and applicable Exemption Agreement:

- (a) the extent of the tax exemption;
- (b) the amount of the tax exemption or the formula for determining the exemption;
- (c) the term of the tax exemption;
- (d) if applicable, the conditions on which the tax exemption is provided;
- (e) if applicable, that a recapture amount is payable if the Exemption Certificate is cancelled, and how that amount is to be determined.

(10) As long as an Exemption Certificate has not been cancelled, the Land or Improvements, or both, described in the Exemption Certificate are exempt from taxation under this Law.

(11) The Executive Council may cancel an Exemption Certificate:

- (a) on the request of the Property Owner; or
- (b) if any of the conditions specified in the Exemption Certificate are not met.

(12) An Exemption Certificate or cancellation does not apply to taxation in a calendar year unless the Exemption Certificate is issued or cancelled, as applicable, on or before October 31 in the preceding calendar year.

(13) The Tax Administrator must:

- (a) provide a copy of an Exemption Certificate to the relevant Assessor as soon as practicable after it is issued; and
- (b) if applicable, notify that Assessor as soon as is practicable after an Exemption Certificate is cancelled.

Division 5 - Notice of tax exemptions

16. (1) The Property Taxation Authority must give notice of a proposed regulation under this Part.

(2) Subject to subsection (3), the notice under subsection (1) must:

- (a) identify the Property that would be subject to the regulation;

- (b) describe the proposed exemption;
 - (c) state the number of years that the proposed exemption may be provided; and
 - (d) provide an estimate of the amount of Taxes that would be Imposed on the Property if it were not exempt, for the year in which the proposed regulation is to take effect and the following two (2) years.
- (3) In the case of a regulation under section Division 415(4) [*Revitalization Program Regulation*], the notice under subsection (1) must include a general description of each of the following:
- (a) the reasons for and objectives of the program;
 - (b) how the proposed program is intended to accomplish the objectives;
 - (c) the kinds of Property, or related activities or circumstances, that will be eligible for a tax exemption under the program; and
 - (d) the extent, amounts and maximum terms of the tax exemptions that may be provided under the program.

PART 5 - GRANTS

Annual grants

17. (1) On or before May 28 in each Taxation Year, and subject to this Part, Executive Council may pass an annual regulation setting out grants to be made available for specific situations.
- (2) Subject to section **Error! Reference source not found.**, no Person is entitled to a grant under the *Home Owner Grant Act* (British Columbia) in respect of Property subject to tax under this Law.
- (3) The Executive Council by Resolution, may provide for a grant to persons in financial need as defined in the regulation.

PART 6 - TAX RATES AND LEVY OF TAX

Division 1 - Tax levy

18. (1) On or before May 28 in each Taxation Year, subject to subsection (2), the Property Taxation Authority shall pass an Annual Rates Regulation setting the rate of tax to be applied to each Property Class.
- (2) In each Taxation Year, the Tla'amin Property Taxation Authority shall approve:
- (a) an education equivalency tax rate for general Tla'amin Nation purposes, that is not less than the tax rate set for property in each Property Class for that year for

tax imposed under the *School Act* (British Columbia) applicable to School District No. 47 (Powell River);

- (b) tax rates sufficient to pay the requisitioned amounts to meet the costs of services as provided by Provincial Taxing Authorities in accordance with the amounts requisitioned by such authorities; and
 - (c) tax rates that are sufficient to meet the costs of local Services provided by the Tla'amin Nation, including but not limited to administration and management costs of the Property Taxation Authority.
- (3) The Property Taxation Authority may establish different tax rates for each Property Class.
- (4) Taxes levied under this Division are to be calculated by applying the rate of tax against each one thousand dollars (\$1,000) of Assessed Value of the Land and Improvements.
- (5) Taxes levied under this Law are deemed to be Imposed on January 1 of the Taxation Year in which the levy is first made.

Transition Period

19. While an exemption from Property Taxes is in effect:

- (a) on Tla'amin Lands that were Indian Reserves or Surrendered Lands on the day before the Effective Date, under Chapter 21 – Taxation of the Tla'amin Final Agreement; or
- (b) for Tla'amin Constituents on Tla'amin Lands, under paragraph 2.2 (b)

Tla'amin Nation will provide, in each year to each Non-Member who is subject to tax in respect of a property under this Law, a grant equal to the grant the Non-Member would have been eligible for under the Home Owner Grant Act if the Non-Member had been taxable under the School Act for that year in respect of that property.

- (c)

Cost-control for Local Services for Residential Property

- 20.** (1) The Property Taxation Authority may recommend that the Tla'amin Nation invite competitive bids for the provision of local Services referred to in section 18(2)(c) if the Property Taxation Authority determines that the current cost of these Services is demonstrably above comparable industry sector standards.
- (2) The Tla'amin Nation will undertake to reach agreement on providing the Services referred to in section 18(2)(c) at costs that are:

- (a) in accordance with industry sector standards in relation to governments of a similar size, similar geographic location and with a similar level of development; and
- (b) compatible with employment conditions prevailing for Tla'amin Government public services.

Division 2 - Tax payments

- 21.** (1) Taxes are due and payable on or before July 2 of the Taxation Year in which they are levied.
- (2) Taxes must be paid at the administration office of the Tla'amin Nation during normal business hours by cheque, money order or cash, or by any other method approved by the Tax Administrator or Executive Council, including e-transfers or e-deposits.
 - (3) Payment of Taxes made by cheque or money order must be made payable to the Tla'amin Nation.

Division 3 - Provincial Taxing Authorities

- 22.** (1) On the imposition by the Tla'amin Nation of a property tax for the purpose of raising the amount of a specific requisition received from a Provincial Taxing Authority:
- (a) to the extent that Land and Improvements in Tla'amin Lands were treated as Taxable Property under the applicable provincial Act for the purpose of determining the amount of the requisition, said Land and Improvements must be treated as taxable;
 - (b) to the extent that Land and Improvements in Tla'amin Lands were treated as exempt under the applicable provincial Act for the purpose of determining the amount of the requisition, said Land and Improvements must be treated as being exempt from taxation; and
 - (c) the rates applied to each Property Class for the purpose of determining the amount of the requisition must be applied to the net taxable value of Land and Improvements in each Property Class under the *Assessment Act* (British Columbia).
- (2) The Tla'amin Nation shall pay, as collected, any requisition from a Provincial Taxing Authority having taxing or requisition powers in respect of Lands or Improvements located on Tla'amin Lands under laws of general application and consistent with the provisions of Chapter 16 [*Local and Regional Government Relations*] of the Final Agreement.

PART 7 - TAX ROLL AND TAX NOTICE

Tax Roll

23. (1) 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 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 Law; and
 - (b) the amount of any unpaid Taxes from previous Taxation Years.

Annual Tax Notices

24. (1) On or before June 1 in each Taxation Year, the Tax Administrator 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 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 registered charge on Taxable Property gives notice to the Assessor of the charge under the *Assessment Act* (British Columbia) 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.

Amendments to Tax Roll and Tax Notices

- 25.** (1) Where the Assessment Roll has been revised in accordance with the *Assessment Act* (British Columbia), or where a supplementary Assessment Roll is issued in accordance with the *Assessment Act* (British Columbia), the Tax Administrator must amend the Tax Roll or create a supplementary Tax Roll, as necessary, and mail an amended Tax Notice to every Person affected by the amendment.
- (2) The duties Imposed on the Tax Administrator with respect to the Tax Roll and the provisions of this Law relating to Tax Rolls, so far as they are applicable, apply to supplementary Tax Rolls.
- (3) 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 Part 3 - Division 3 [*refunds*].
- (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.

Subdivision

- 26.** (1) If a Property is subdivided, after November 30 in any year and before June 1st in the Taxation Year, the Tax Administrator:
- (a) may 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 November 30 in the first year; and
- (b) on making an apportionment under subparagraph PART 726(a) directly above, record the apportionment on the Tax Roll in the manner that the Tax Administrator considers necessary.
- (3) 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.
- (4) 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

- 27.** (1) The Tax Administrator may deliver a request for information containing the information set out in Schedule I, 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 Law.

(2) The Tax Administrator is not bound by the information provided under subsection (1).

PART 8 - PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for payments

28. 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 Property for which the Taxes are paid.

Tax Certificate

29. (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 a Property, and if not, the amount of Taxes outstanding.

(2) The fee for a Tax Certificate is fifty dollars (\$50) or such other amount as may be set by the Executive Council by Resolution for each Tax Roll folio searched.

PART 9 - PENALTIES AND INTEREST

Penalty

30. If all or part of the Taxes remain unpaid after July 2nd of the year in which they are levied, a penalty of ten percent (10%) of the portion that remains unpaid will be immediately added to the amount of the unpaid Taxes and the amount so added is, for all purposes, deemed to be part of the Taxes.

Interest

31. If all or any portion of Taxes remains unpaid after July 2nd of the year levied, the unpaid portion accrues interest at the rate prescribed by the Lieutenant Governor in Council under section 11(3) of the *Taxation (Rural Area) Act* (British Columbia) until paid or recovered.

Application of payments

32. Payments for Taxes must be credited by the Tax Administrator first, to Taxes, including interest, from previous Taxation Years, second, to a penalty added in the current Taxation Year, and third, to unpaid Taxes for the current Taxation Year.

PART 10 - REVENUES AND EXPENDITURES

Revenues and expenditures

- 33.** (1) All revenues raised under Part 6 - Division 1 of this Law must be placed into a Local Revenue Account of the Tla'amin Nation, separate from other moneys of the Tla'amin Nation.
- (2) Revenues raised include:
- (a) Taxes, including, for clarity, interest, penalties and costs, as set out in this Law; and
 - (b) payments-in-lieu of Taxes.
- (3) Each year, in a timely manner or by a prescribed date, the Property Taxation Authority shall pass an Annual Expenditure Budget, in compliance with this Law and any other applicable Laws, for the expenditure of revenues collected under this Law.
- (4) Any expenditure of revenue raised under this Law must be made under the authority of an Expenditure regulation approved by Resolution of the Executive Council and in accordance with the approved Annual Expenditure Budget.

Monies not immediately required

- 34.** If revenues raised under this Law are not immediately required, the Tax Administrator must invest those monies in a manner consistent with Tla'amin Laws.

PART 11 - COLLECTION AND ENFORCEMENT

Division 1 - Recovery of unpaid Taxes

- 35.** (1) The liability referred to in section 9(2) is a debt recoverable by the Tla'amin Nation in the Supreme Court of British Columbia and may be recovered by any other method authorized 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
- (a) remove his or her personal property from Tla'amin Lands,
 - (b) dismantle or remove his or her Improvements on Tla'amin Lands, or
 - (c) take any other actions that may prevent or impede the collection of unpaid Taxes owing under this Law,

the Tax Administrator may apply to the Supreme Court of British Columbia for a remedy, notwithstanding that the time for payment of Taxes has not yet expired.

- (4) Before commencing enforcement proceedings under this Part, the Tax Administrator must request authorization from the Executive Council by Resolution.

Tax Arrears Certificate

36. (1) Before taking any enforcement measures or commencing any enforcement proceedings under this Part and subject to section 35(2), 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

37. (1) Unpaid Taxes are a lien on the Property to which they pertain that attaches to the Property and binds subsequent Holders of the Property.
- (2) The Tax Administrator 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 Property to which the lien is attached.
- (4) The Tax Administrator may apply to the Supreme Court of British Columbia to protect or enforce a lien under this section 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 Property.
- (7) 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.

Division 2 - Special fees may be collected as property taxes

38. (1) This Division applies to the following:
- (a) fees imposed under this Law or another Tla'amin Law for work done or services provided to Land or Improvements;
 - (b) fees imposed by a Tla'amin Law in relation to false alarms for fire and security systems; and
 - (c) amounts that the Tla'amin Nation is entitled to recover for work done or services provided to Land or Improvements under a Tla'amin Law that authorizes the Tla'amin Nation to recover amounts in the event of default by a Person.
- (2) A fee or amount referred to in subsection (1) may be collected in the same manner and with the same remedies as Property Taxes; and

- (3) An amount referred to in subsection 0:
- (a) is a charge or lien on the Land and its Improvements in respect of which the charge is imposed, the work done or services provided;
 - (b) has priority over any claim, lien, privilege or encumbrance of any Person except the Crown; and
 - (c) does not require registration to preserve it.
- (4) An Owner of Property aggrieved by the creation of a charge or lien under this Division may, on 10 days' written notice to the Tla'amin Nation, apply to the Supreme Court for an order that the charge be removed or that the amount for which it was imposed be varied.
- (5) On an application under subsection (4), if the court is satisfied that any of the amount for which the charge or lien was created was imposed improperly, it may order that the charge or lien be removed or that the amount be varied, or make another order it considers appropriate.

Division 3 - Delivery of documents in enforcement proceedings

39. (1) This Division applies to this Part.

(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 the Tla'amin Nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the Tla'amin Nation, or with the Tla'amin 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 with 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 any person who is an assessed Owner or Holder of Taxable Property, 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 12 - DISCLOSURE OF INFORMATION

Division 1 - Disclosure of information

No Disclosure of Information

40. The Tax Administrator 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 any proceedings held in accordance with the *Assessment Act* (British Columbia), a court of law or pursuant to a court order; or
- (c) in accordance with section 41(1)

Authorized Disclosure of Information

41. (1) The Tax Administrator 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.

(2) An agent must not use information disclosed under subsection (1) except for the purposes authorized by the Holder in writing.

Division 2 - Disclosure for research purposes

42. Notwithstanding Division 1, the Property Taxation Authority 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 the Executive Council to comply with the Executive Council's requirements respecting the use, confidentiality and security of the information.

PART 13 - GENERAL PROVISIONS

Validity

43. Nothing under this Law may be rendered void or invalid, nor may the liability of any Person to pay Taxes or any other amount under this Law be affected by:

- (a) an error or omission in a valuation;
- (b) a valuation based solely on information in the hands of an Assessor or provided by the Tax Administrator;
- (c) an error or omission in a Tax Roll, Tax Notice or any notice given under this Law; or
- (d) a failure of the Tla'amin Nation, Tax Administrator or the Assessor to do something within the required time.

Limitation on proceedings

44. (1) No Person may commence an action or proceeding for the return of money paid to the Tla'amin Nation, 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 making of the payment.

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

Notices

45. (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 shown for the recipient on the Tax Roll.

(2) Except where otherwise provided in this Law:

- (a) a notice given by mail is deemed received on the fifth day after it is posted;
- (b) a notice posted on recipient's 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.

Regulations

46. (1) The Executive Council, and subject to section 4, the Property Taxation Authority, may make regulations it considers necessary or advisable for purposes under this Law.

(2) Without prejudice to the generality of subsection (1), regulations may be made:

- (a) for any purpose in relation to which regulations are provided for in this Law;
- (b) prescribing any matter or thing referred to in this Law as prescribed or to be prescribed;
- (c) defining words and expressions that are used but not defined in this Law; and
- (d) generally for the purpose of giving effect to this Law.

Included powers for Regulations

47. A power conferred under this Law to make regulations includes a power exercisable in the same manner, and subject to the same consent requirements and conditions, if any, to appeal or amend the regulations and to make others.

Repeal

48. The *Sliammon Indian Band Property Taxation Law*, 2009, adopted in accordance with the *First Nations Fiscal and Statistical Management Act* (British Columbia), dated May 20, 2009, is hereby repealed.

Interpretation

49. The Tla'amin Interpretation Law applies to this Law and the regulations, unless the context or another Tla'amin Law otherwise requires.

Commencement

50. (1) This Law comes into force on the date of its enactment by the Tla'amin Legislature.

(2) For greater certainty, this Law is in effect as of April 5th, 2016 and the corrections dated April 25th, 2016 apply as of April 5th, 2016.

THIS LAW WAS DULY ENACTED by the Tla'amin Legislative Assembly on the 5th day of April, 2016, was DULY AMENDED WITH CORRECTIONS on the 25th day of April, 2016 and is hereby FURTHER AMENDED on the _____ day of _____, 2023 on Tla'amin Lands, in the Province of British Columbia.

SCHEDULE I
(section PART 727)

REQUEST FOR INFORMATION BY TAX ADMINISTRATOR FOR THE TLA'AMIN NATION

TO: _____

ADDRESS: _____

DESCRIPTION OF PROPERTY: _____

DATE OF REQUEST: _____

PURSUANT to section 27 of the *Tla'amin Nation Property Taxation Law*, 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 Property:

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

Tax Administrator for the Tla'amin Nation

Dated: _____, 20____ .

SCHEDULE II
(section PART 724)

TAX NOTICE

SCHEDULE III
(section PART 829)

TAX CERTIFICATE

In respect of the Property described as: _____ and pursuant to the *Tla'amin Nation Property Taxation Law*, I hereby certify as follows:

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

OR

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

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

Tax Administrator for the Tla'amin Nation

Dated: _____, 20__.

SCHEDULE IV
(section PART 11Division 136)

TAX ARREARS CERTIFICATE

In respect of the Property described as: _____ and pursuant to the *Tla'amin Nation Property Taxation Law*, I hereby certify as follows:

That Taxes, interest and penalties are unpaid in respect of the above-referenced Property, as follows:

Taxes: \$ _____

Penalties: \$ _____

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 penalties and interest will be assessed on this amount.

If all or any portion of the tax debt is not paid on or before _____, a further penalty of _____ dollars (\$_____) will be assessed on that date.

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 Tla'amin Nation, located at 6686 Sliammon Rd, Powell River, B.C. 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 Tla'amin Nation

Dated: _____, 20____.

LEGISLATIVE HISTORY

(Note: The Legislative History is for administrative purposes only and is not part of the Law.)

Property Taxation Law [TNL 10 /2016] enacted April 5, 2016.

Amendments and Corrections

Table of Legislative Changes

Name of Law or Order	Law or Order Number	Date Amended or Corrected	Section(s) Amended
Order correcting the <i>Property Taxation Law</i>	TNO- LA 32/2016	April 25, 2016 (corrections in effect April 5, 2016)	Various clerical corrections.
Order amending the <i>Property Taxation Law</i>		June 23, 2016	Payment deadline and deadlines for penalties and interest extended by one month for 2016 only.
Order amending the <i>Property Taxation Law</i>	TNO- LA 04/2023	October 4, 2023	Part 2, section 3; Part 3, section 10; Part 4, section 12; Part 6, sections 19, 20

Regulations enacted under this Law:

List any regulations made under the Law, in the following format:

Home Owner Grant Regulation [TNReg 20/2016]

Annual Rates Regulation [TNReg 01/2021]



ORDER OF THE LEGISLATIVE ASSEMBLY OF THE TLA'AMIN NATION

Legislative Assembly Order No.: TNO-LA 04/2023

Approved and Ordered: October 4, 2023

Order

The Legislative Assembly passes THIRD READING of the amendments to the *Property Taxation Law*.

Authority

This Legislative Assembly Order is made under the authority of the *Constitution* and in accordance with the *Legislative Assembly Rules and Procedures Policy*.

A handwritten signature in black ink, consisting of several loops and a long horizontal stroke extending to the right.

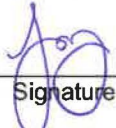
*Signed by the Hegus on behalf of the
Legislative Assembly of the Tla'amin Nation*

(Note: This portion is for administrative purposes only and is not part of the Order)

Authority under which the Order is made:

Law: *Constitution*

Other (please specify): *The Legislative Assembly Rules and Procedures Policy.*

DEPOSITED IN THE TLA'AMIN REGISTRY
ON <u>04 / 10 / 23</u> (day/month/year)
 _____ Signature of Law Clerk

THE TLA'AMIN LEGISLATIVE ASSEMBLY ENACTS AS FOLLOWS:

Amendments to the Law

1. **The Table of Contents is amended by changing the word “Discrimination” to “Differentiation.”**
2. **The definition of “Tla’amin Constituent” in section 2 of the Property Taxation Law is added with the definition “Tla’amin Constituent” means an individual who is entitled to be enrolled as a Tla’amin Citizen but is not enrolled.”**
3. **Part 2, section 3 of the Law is amended by replacing “discrimination” with “differentiation” in the heading and paragraph; by adding “Tla’amin Constituents”; and by deleting “Imposition.”**
4. **Part 3, section 10 of the Law is amended by adding “and who are not otherwise exempt.”**
5. **Part 4, section 12 of the Law is amended by adding Section 3 “Tla’amin Citizens and Tla’amin Constituents are exempt from property taxes in relation to ownership or occupation of land or improvements within Tla’amin Lands in accordance with the Final Agreement, this Law and section 4.3 of the *Treaty First Nation Taxation Act.*”**
6. **Part 6, section 19 of the Law is amended by adding “While an exemption from Property Taxes is in effect:**
 - (a) on Tla’amin Lands that were Indian Reserves or Surrendered Lands on the day before the Effective Date, under Chapter 21 – Taxation of the Tla’amin Final Agreement; or
 - (b) for Tla’amin Constituents on Tla’amin Lands, under paragraph 2.2 (b).”
7. **Part 6, section 20 of the Law is amended by deleting “While the exemption under paragraph 17 of Chapter 21 [*Taxation*] of the Final Agreement in respect of taxation of Property is in effect:**
 - (c) section 3 will not apply;
 - (d) for each year, in respect of each Property Class under the *Assessment Act*, the total rate of tax under this Law shall not exceed the aggregate of:
 - (e) the rate set for that Property Class for that year for tax under the *School Act* applicable to School District No. 47 (Powell River),
 - (f) the rate required to collect the amount to meet the Tla’amin Nation’s obligations under section 22(2) for that year for that Property Class, and

the rate established by the City of Powell River under section 197(1)(a) of the *Community Charter* (British Columbia) for that Property Class, or if the rate established by the City of Powell River is zero, the rate set under the *Taxation (Rural Area) Act* for that class; and:"

Coming Into Force

- 8. This Law comes into force on the date it is enacted by the Legislative Assembly.**