

Ministre des Affaires indiennes et
du Nord canadien et interlocuteur fédéral
auprès des Métis et des Indiens non inscrits



Minister of Indian Affairs and
Northern Development and Federal Interlocutor
for Métis and Non-Status Indians

Ottawa, Canada K1A 0H4

I, the Minister of Indian Affairs and Northern Development, HEREBY
APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law
made by the Fort McKay, in the Province of Alberta, at a meeting held on
the 3rd day of September 2009.

- **Fort McKay First Nation
Property Assessment and Taxation By-law**

Dated at Ottawa, Ontario, this 8th day of February 2009: 2010.*

**FORT MCKAY FIRST NATION
PROPERTY ASSESSMENT AND TAXATION BY-LAW**

September 3, 2009

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FORT MCKAY FIRST NATION PROPERTY ASSESSMENT AND TAXATION BY-LAW

WHEREAS:

- A. Pursuant to paragraph 83(1)(a), of the *Indian Act*, the council of a first nation may make by-laws for the purpose of taxation for local purposes of land, or interests in land, in the reserve, including rights to occupy, possess or use land, in the reserve;
- B. The Council of the Fort McKay First Nation deems it to be in the best interests of the First Nation to make a by-law for such purposes; and
- C. The Council of the Fort McKay First Nation is of the view that the enactment and implementation of this By-law is of benefit to the members of the First Nation in that
 - (a) it will raise revenue for local purposes; and
 - (b) it will tax the wealth inherent in the use, possession, and occupation of lands in the reserve;

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

PART I - CITATION

- 1. This By-law may be cited as the Fort McKay First Nation Property Assessment and Taxation By-law.

PART II – DEFINITIONS AND REFERENCES

2.(1) In this By-law:

“**Act**” means the *Indian Act*, R.S.C. 1985, c.I-5;

“**assessed value**” means the actual value of interests in land determined in accordance with this By-law;

“**assessment roll**” means a list, prepared pursuant to this By-law setting out interests in land within the assessment area and their assessed values for the purposes of taxation and includes any alterations or additions pursuant to Part XIV of this By-law;

“**assessment year**” means the year from January 1 to December 31, preceding the year in which the taxes are to be levied;

“**assessor**” means a qualified person or persons appointed by Chief and Council for the purposes of this By-law and any related duties as required by Chief and Council;

“**Band**” means the Fort McKay First Nation;

“**band council resolution**” means a motion passed and approved by a majority of the councillors of the Band present at a duly convened meeting;

“**Council**” means the Chief and Councillors of the Fort McKay First Nation;

“**exemption**” or “**exempt land**” means land or an interest in land that is not subject to taxation pursuant to Part VII of this By-law;

“**grant-in-lieu of taxes**” means a grant, authorized by Council pursuant to this By-law, in lieu of the payment of taxes on land or an interest in land;

“**holder**” means a person in lawful possession of an interest in land or a person who, for the time being,

- (a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,
- (b) is in actual occupation of the interest in land,
- (c) has any right, title, estate or interest in the interest in land, or
- (d) is a trustee of the interest in land;

“**improvement**” means an addition to land and, without restricting the generality of the foregoing, includes

- (a) anything erected or placed in, on, over or under land, whether or not it is so affixed to the land as to become transferred without special mention by a transfer of the land,
- (b) anything erected or placed in or upon or affixed to an improvement, so that without special mention it would be transferred by a transfer of land,
- (c) any item of immoveable machinery and equipment which is prescribed assessable by band council resolution, and
- (d) a manufactured home;

“**interest in land**” means land or improvements, or both, and, without restricting the generality of the foregoing, includes any interest in land or improvements, and the right to occupy, possess or use land or improvements in the reserve;

“**locatee**” means an Indian who is in lawful possession of land in the reserve pursuant to subsections 20(1) and (2) of the Act and for whose benefit the Minister has leased the land pursuant to subsection 58(3) of the Act;

“**member**” means a person registered on the Membership List of the Fort McKay First Nation;

“**Minister**” means the Minister of Indian Affairs and Northern Development;

“**person**” in addition to its ordinary meaning includes a partnership, association, company, society or body corporate;

“**reserve**” means the current and future reserves of the Fort McKay First Nation;

“**service charge**” means a charge in respect of a service based on the estimated or actual annual cost of this service;

“**tax**” means a tax levied pursuant to this By-law, and includes all interest thereon, penalties, costs incurred in collection proceedings or other charges imposed and payable pursuant to this By-law;

“**tax administrator**” means the person appointed by Council pursuant to Part III to administer this By-law;

“**utility**” means any public or private corporation that provides telephone or cable services, water or electricity, gas, or any other form of energy.

- (2) The preamble forms part of this by-law.
- (3) In this By-law, references to a Part (e.g. Part I) section (e.g. section 3), subsection (e.g. subsection 5(1)) or paragraph (e.g. paragraph 6(1)(a)) is a reference to the specified Part, section, subsection or paragraph of this By-Law, except where otherwise stated.

PART III - ADMINISTRATION

- 3.(1) Council must, by band council resolution, appoint a person for a specified or indefinite term to administer this By-law under the terms and conditions set out in the resolution, who shall be called the "tax administrator".
- (2) The tax administrator is responsible for the collection of taxes and enforcement of payment under this By-law.
- (3) Council must, by band council resolution, appoint one or more assessors to undertake assessments of assessable property in accordance with this By-law and such other duties as set out in this By-law or as directed by Council.

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- (4) An appointment under subsection (3) is on the terms and conditions set out in the band council resolution.
 - (5) An assessor appointed by Council must be qualified to conduct assessments of real property in the Province of Alberta.
 - (6) Council may
 - (a) appoint an acting tax administrator who may act in the case of the absence or disability of the tax administrator;
 - (b) appoint other officials to assist in the administration of this By-law;
 - (c) establish educational and professional requirements for the tax administrator and other officials who assist in the administration of this By-law; and
 - (d) from time to time establish, by band council resolution, the rate and terms of remuneration of the administrator and other persons required to administer this By-law.

PART IV - APPLICATION OF BY-LAW

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

PART V - LIABILITY TO TAXATION

- 5.(1) Except as provided in Part VII, all interests in land are subject to taxation under this By-law.
- (2) Any person who shares the same interest in taxable property is jointly and severally liable to the First Nation for all taxes imposed on that taxable property under this By-law during the taxation year and for all unpaid taxes imposed in a previous taxation year, including interest, penalties and costs as provided in this By-law.
- (3) Taxes levied under this By-law are a debt owed to the First Nation, recoverable by the First Nation in any manner provided for in this By-law or in a court of competent jurisdiction.
- (4) Where an interest in land is exempt from taxation, the liability to taxation of any other interest on the same property is not affected.
- (5) Where a person alleges that he or she is not liable to pay taxes imposed under this By-law, the person shall, within thirty (30) days of the mailing of the Notice of Assessment referred to in Part XIII, seek a remedy from the Assessment Review Board or Council or initiate proceedings in a court of competent jurisdiction.

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- (6) Taxes are due and payable under this By-law despite a proceeding under subsection (5).
 - (7) Unless a proceeding is initiated pursuant to subsection (5), the taxpayer shall be estopped from denying liability to pay taxes and estopped from challenging any steps taken to enforce the payment of taxes as provided in Part XXV.
 - (8) The locatee or any other person who has registered a security interest against the taxpayer's interest in land may pay the taxes due and such payment shall extinguish the debt owing to the First Nation.
 - (9) Where taxes are due and payable in conjunction with payments of rent under Part XXI the proportionate payment is due and payable on the date that the rent is due and payable.
 - (10) Without derogating from Council's taxing authority or jurisdiction, Council may accept payment of taxes in the form of grants-in-lieu of taxes or may otherwise accept settlement of a taxation issue where it is in the best interests of the Band.

PART VI – REFUNDS

- 6.(1) Where
 - (a) Council, the Assessment Review Board or a court of competent jurisdiction determines that a person is not liable for taxes under this By-law, or
 - (b) it is determined under this By-law that a person was taxed in excess of the proper amount,the tax administrator must refund to that person any excess taxes paid by that person.
- (2) Where a person is entitled to a refund of taxes, Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to the First Nation in respect of taxable property held by that person.
- (3) Where a person is entitled to be refunded an amount of taxes paid under this By-law, the tax administrator must pay the person interest as follows:
 - (a) interest accrues from the date that the taxes were originally paid to the First Nation;
 - (b) the interest rate during each successive three (3) month period beginning on April 1, July 1, October 1 and January 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to the First Nation on the fifteenth day of the month immediately preceding that three (3) month period;

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- (c) interest will not be compounded;
 - (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; and
 - (e) payment of an amount of interest less than five dollars (\$5) will not be made.

PART VII - EXEMPTION FROM TAXATION AND GRANTS

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

- (a) any interest in land that is wholly occupied or possessed by a member of the First Nation;
 - (b) any interest in land of a corporation, all the shareholders of which are members either directly or beneficially of the First Nation, and which land is held for the benefit of all or some of the members of the First Nation;
 - (c) a building used exclusively for school purposes and the land necessary as the site for the building;
 - (d) a building occupied by a religious body and used chiefly for divine service, public worship or religious education, and the land necessary as the site for the building;
 - (e) a building, or any part thereof, used as a hospital, other than a private hospital, and the land necessary as the site for the building;
 - (f) a building, or any part thereof, used as a university, technical institute or public college, not operated for profit, and the land necessary as the site for the building;
 - (g) a building used chiefly for the purpose of providing housing accommodation for the elderly or persons suffering from physical or mental disability, not operated for profit, and the land necessary as the site for the building;
 - (h) a cemetery to the extent that it is actually used for burial purposes; and
 - (i) such other lands and interests in land as determined to be exempt from taxation under this By-law as determined from time to time by Council.
- (2) Where an interest in land is exempt from taxation under this By-law, that fact does not affect the liability of any other interest in the same land.
- (3) An exemption from taxation applies only to that portion of a building other than the portion occupied or used for the purpose for which the exemption was granted.
- (4) Where an exemption applies to a portion of a building, it applies, in the same proportion, to the land that is necessary as the site for the building.

PART VIII - LEVY OF TAX

- 8.(1) Subject to subsection (8), by or before May 30 in each taxation year Council must adopt a by-law pursuant to s. 83 of the Act setting the rate of tax to be applied to each class of taxable property.
- (2) A by-law setting the rate of tax may establish different tax rates for each property class set out in Schedule I.
- (3) Any linear assessment shall be done in accordance with provincial standards and taxed in accordance with the rates established by the Regional Municipality of Wood Buffalo.
- (4) Taxes must be levied by applying the rate of tax against each one thousand dollars (\$1,000) of assessed value of the interest in land.
- (5) Taxes levied under this By-law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.
- (6) Notwithstanding subsection (3), Council may establish, in its annual by-law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land, provided that the minimum tax must not exceed one hundred dollars (\$100).
- (7) A minimum tax established under the authority of subsection (6) may be established in respect to one or more property classes.
- (8) For the first year of the operation of this By-Law, the by-law setting the rate of tax shall be established by November 1 and shall be retroactive to the effective date of this By-Law.

PART IX - TAX PAYMENTS

- 9.(1) Taxes are due and payable on June 30 of the taxation year in which they are levied.
- (2) Taxes must be paid at the office of the First Nation during normal business hours, by cheque, cash or money order.
- (3) Payment of taxes made by cheque or money order must be made payable to the Fort McKay First Nation.

PART X - ASSESSED VALUE

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

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- (2) For the purpose of determining the actual value of an interest in land for an assessment roll, the valuation date is July 1 of the year during which the assessment roll is completed.
 - (3) Where a lease or other instrument granting an interest in land places a restriction on the use of the property, other than a right of termination or restriction on the duration of the interest in land, the assessor must consider the restriction.
 - (4) The actual value of an interest in land for an assessment roll is to be determined as if on the valuation date
 - (a) the interest in land was in the physical condition that it is on December 31 following the valuation date; and
 - (b) the permitted use of the interest in land was the same as on December 31 following the valuation date.
 - (5) Except where otherwise provided in this By-law, the assessor must assess interests in land at their actual value.
 - (6) The assessor must determine the actual value of an interest in land and must enter the actual value of the interest in land in the assessment roll.
 - (7) In determining actual value, the assessor may, except where this By-law has a different requirement, give consideration to the following:
 - (a) present use;
 - (b) location;
 - (c) original cost;
 - (d) replacement cost;
 - (e) revenue or rental value;
 - (f) selling price of the interest in land and comparable interests in land;
 - (g) economic and functional obsolescence; and
 - (h) any other circumstance affecting the value of the interest in land.
 - (8) Without limiting the application of subsections (5) and (6), the interest in land used for an industrial or commercial undertaking, a business or a public utility enterprise must be valued as the property of a going concern.
 - (9) Council hereby establishes the property classes set out in Schedule I for the purposes of assessment and administering property taxes under this By-law.
 - (10) The assessor must assess interests in land according to the property classes established under this By-law.

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- (11) Where a property falls into two (2) or more property classes, the assessor must determine the share of the actual value of the property attributable to each class and assess the interest according to the proportion each share constitutes of the total actual value.
 - (12) Where two (2) or more persons are holders of assessable property, the assessor may choose to assess the property in the name of any of those persons or in the names of two (2) or more of those persons jointly.
 - (13) If a building or other improvement extends over more than one (1) property, those properties, if contiguous, may be treated by the assessor as one property and assessed accordingly.
 - (14) Where an improvement extends over, under or through land and is owned, occupied, maintained, operated or used by a person other than the holder of the land, that improvement may be assessed to the person owning, occupying, maintaining, operating or using it, even though some other person holds an interest in the land.
 - (15) Except as otherwise provided in this By-law, for the purposes of assessing interests in land the assessor must use
 - (a) the valuation methods, rates, rules and formulas established under provincial assessment legislation existing at the time of the assessment; and
 - (b) the assessment rules and practices used by assessors in the Province of Alberta for conducting assessments off the reserve.
 - (16) The assessor shall carry out a general revaluation in the same year as revaluations are made by the Regional Municipality of Wood Buffalo and, in any event at least once every five (5) years.

PART XI - INFORMATION FOR ASSESSMENT ROLL

- 11.(1) The tax administrator or the assessor may deliver a Request for Information in the form set out in Schedule II to any person who is a holder, or a person who has disposed of property, and that person must provide to the tax administrator or assessor, as the case may be, within fourteen (14) days or a longer period as specified in the notice, information for any purpose related to the administration of this By-law.
- (2) The tax administrator and the assessor are not bound by the information provided under subsection (1) and the assessor may in all cases assess the assessable property based on the information available to him or her.

PART XII - THE ASSESSMENT ROLL

- 12.(1) On or before February 28 of the taxation year, the assessor must complete a new assessment roll containing a list of every interest in land that is liable to assessment under this By-law.
- (2) The assessment roll must be in paper or electronic form and must contain the following information:
 - (a) the name and last known address of the holder of assessable property;
 - (b) a short legal description of the land;
 - (c) the classification of
 - (i) the land, and
 - (ii) the improvements;
 - (d) the actual value by classification of
 - (i) the land, and
 - (ii) the improvements;
 - (e) the total assessed value of the interest in land;
 - (f) the net assessed value of the interest in land liable to taxation; and
 - (g) any other information the assessor considers necessary or desirable.
- (3) On completion of an assessment roll, the assessor must
 - (a) certify in writing in the form set out in Schedule III that the assessment roll was completed in accordance with the requirements of this By-law; and
 - (b) deliver a copy of the certified assessment roll to Council.
- (4) Following certification of the assessment roll under subsection (3), the assessor must
 - (a) modify the assessment roll to reflect all corrections of errors and omissions and decisions received by the assessor from the Assessment Review Board;
 - (b) date and initial amendments made to the assessment roll under this section; and
 - (c) prepare a revised assessment roll.
- (5) On completion of the revised assessment roll, the assessor must
 - (a) certify in writing in the form set out in Schedule III that the revised assessment roll was completed in accordance with the requirements of this By-law; and
 - (b) deliver a copy of the certified revised assessment roll to Council and to the chair,

and on certification, the revised assessment roll becomes the assessment roll for the taxation year and is deemed to be effective as of the date the assessment roll was certified under subsection (3).

- (6) The assessment roll is effective on certification and, unless amended in accordance with this By-law by a decision of the Assessment Review Board or an order of a court of competent jurisdiction, is
 - (a) valid and binding on all parties concerned, despite
 - (i) any omission, defect or error committed in, or with respect to, the assessment roll,
 - (ii) any defect, error or misstatement in any notice required, or
 - (iii) any omission to mail any notice required; and
 - (b) for all purposes, the assessment roll of the First Nation until the next certified assessment roll or certified revised assessment roll.
- (7) On receipt by Council, the assessment roll is open to inspection in the First Nation office by any person during regular business hours.
- (8) A person must not, directly or indirectly, use the assessment roll or information contained in the assessment roll to obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means.
- (9) A person who wishes to inspect the assessment roll must complete a declaration in the form set out in Schedule IV
 - (a) specifying the purpose for which the information is to be used; and
 - (b) certifying that the information contained in the assessment roll will not be used in a manner prohibited under this section.
- (10) On application by a holder, the tax administrator may omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment roll if, in the tax administrator's opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's household.
- (11) Where the tax administrator omits or obscures information under subsection (10), such information must be obscured from all assessment rolls that are available for public inspection under subsection (7) or are otherwise accessible to the public.
- (12) Any person holding a charge on taxable property may, at any time, give notice with full particulars of the nature, extent and duration of the charge, to the assessor and request that the assessor add his or her name to the assessment roll in respect of the taxable property for the duration of the charge.

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- (13) On receipt of a notice and request under subsection (12), the assessor must enter the person's name and address on the assessment roll and provide copies of all notices of assessment issued in respect of the assessable property.
 - (14) Where a person's name and address are entered on the assessment roll in accordance with this Part, the tax administrator must provide copies of all tax notices issued in respect of the taxable property to that person.
 - (15) 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 year under this By-law;
 - (b) the amount of any unpaid taxes from previous years.

PART XIII - NOTICE OF ASSESSMENT

- 13.(1) The tax administrator must, on or before March 15 of the taxation year, mail a Notice of Assessment in the form set out in Schedule V to every person named in the assessment roll in respect of assessable property and shall make an entry on the assessment roll of the date of mailing.
- (2) The Notice of Assessment must be mailed or, where requested by the recipient, e-mailed to the person at the address on the assessment roll and must contain a statement as to the right of appeal.
- (3) A person whose name appears in the assessment roll must give written notice to the tax administrator of any change of address.
- (4) Any number of interests in land assessed in the name of the same holder may be included in one Notice of Assessment.
- (5) If several interests in land are assessed in the name of the same holder at the same value, the Notice of Assessment may clearly identify the property assessed, without giving in full the description of each property as it appears on the assessment roll.
- (6) The assessor must provide to any person who requests it and pays to the assessor the fee of six dollars (\$6) the information contained in the current Assessment Notice sent by the assessor.

PART XIV - ALTERATIONS AND ADDITIONS

- 14.(1) Where the tax administrator finds that

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- (a) an interest in land in respect of which a grant-in-lieu of taxes is sought is not entered in the assessment roll,
 - (b) the value of an interest in land is not the same as the valuation entered in the assessment roll by reason of
 - (i) the demolition, destruction or damaging of an improvement,
 - (ii) new construction or new improvements,
 - (iii) a change in a permitted use, or
 - (iv) a subdivision,
 - (c) there has been a change in the possession, use or occupation,
 - (d) there is a clerical error, or
 - (e) there has been a change in the eligibility for, or the amount of, an exemption from taxation,

the tax administrator shall, within fourteen (14) days, advise Council of the need to amend the assessment roll to effect the necessary changes.

- (2) An amendment to the assessment roll is not effective until approved by band council resolution.
- (3) Where the assessment roll is amended, the tax administrator shall mail a notice in the form set out in Schedule V in respect of the amended assessment to each person affected.
- (4) Where there has been an under-assessment resulting from
 - (a) a person's failure to disclose information required under this By-law with respect to an interest in land, or
 - (b) a person's concealment of information required under this By-law with respect to an interest in land,

which results in an incorrect levy of taxes, the tax administrator shall issue an amended assessment notice in the form set out in Schedule V for the current year and for each previous year during which the condition giving rise to the amendment to the assessment roll persisted.

- (5) Where a condition that gives rise to an amendment to the assessment roll existed during part of a year, the tax administrator shall, in preparing an amended tax notice, adjust the amount of the taxes due on a *pro rata* basis.
- (6) Unless otherwise stated, all portions of this By-law applicable to assessments and assessment notices apply to amended assessments and amended assessment notices.

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- (7) Where Council approves an amendment to the assessment roll for the current year, the tax administrator shall refund any excess taxes that have been paid, together with interest at the rate of six percent (6%) per annum, and any unpaid balance shall, subject to Notice of Assessment and taxation, be due and payable, notwithstanding a receipt of certificate given by the tax administrator.

PART XV - ASSESSMENT REVIEW BOARD

- 15.(1) Council must, by band council resolution, establish an Assessment Review Board to hear and determine assessment appeals under this By-law.
- (2) The Assessment Review Board must consist of not less than three (3) members, including
- (a) at least one (1) member who is a member of the law society of the Province of Alberta; and
 - (b) at least one (1) member who has sat as a member of an appeal board to review assessments in and for the Province of Alberta; and
 - (c) at least one (1) member who is a member of the Fort McKay First Nation but is not a member of Council.
- (3) A majority of the members of the Assessment Review Board constitutes a quorum.
- (4) A person must not serve as a member of the Assessment Review Board if the person
- (a) has a personal or financial interest in the assessable property that is the subject of an appeal;
 - (b) is the Chief of the Fort McKay First Nation or a member of Council;
 - (c) is an employee of the Fort McKay First Nation; or
 - (d) has financial dealings with the Fort McKay First Nation that might reasonably give rise to a conflict of interest or impair that person's ability to deal fairly and impartially with an appeal as required under the terms of this By-law.
- (5) For the purposes of paragraph (4)(a), membership in the Fort McKay First Nation does not itself constitute a personal or financial interest in assessable property.
- (6) Each member of the Assessment Review Board must hold office for a period of three (3) years unless the member resigns or is removed from office in accordance with this By-law.
- (7) Council shall maintain a list of substitute members of the Assessment Review Board and where a member of the Assessment Review Board is disqualified, unable or unwilling to

act, Council shall appoint the first person on the list of substitute members to act for the period for which the member of the Assessment Review Board is unavailable, and if, for any reason the first person on the list of substitute members is disqualified, unable or unwilling to act, Council shall appoint the next person on the list until a substitute member of the Assessment Review Board is able to act.

- (8) The First Nation must remunerate
- (a) a member of the Assessment Review Board (and a substitute member appointed to act), other than the chair, for his or her services at a rate of seven hundred fifty dollars (\$750) per day for each day on which they sit; and
 - (b) the chair for his or her services at the rate of one hundred dollars (\$100) per hour for time spent conducting administrative duties set out in subsection (12).
- (9) The First Nation must reimburse a member of the Assessment Review Board and substitute member for reasonable travel and out of pocket expenses necessarily incurred in carrying out his or her duties.
- (10) Council may terminate the appointment of a member of the Assessment Review Board for cause, including where a member
- (a) is convicted of an offence under the *Criminal Code*;
 - (b) fails to attend three (3) consecutive hearings of the Assessment Review Board; or
 - (c) fails to perform any of his or her duties under this By-law in good faith and in accordance with the terms of the By-law.
- (11) Council must, by band council resolution, appoint one of the members of the Assessment Review Board as chair.
- (12) The chair must
- (a) supervise and direct the work of the Assessment Review Board;
 - (b) undertake administrative duties as necessary to oversee and implement the work of the Assessment Review Board;
 - (c) determine procedures to be followed at hearings consistent with this By-law;
 - (d) administer an oath or solemn affirmation to a person or witness before his or her evidence is taken; and
 - (e) preside at hearings of the Assessment Review Board.
- (13) If the chair is absent or incapacitated, Council must designate a member of the Assessment Review Board as the acting chair for the period that the chair is absent or incapacitated.

- (14) Council must, by band council resolution, appoint a secretary of the Assessment Review Board.
- (15) The secretary of the Assessment Review Board must
 - (a) have the custody and care of all records, documents, evidence, and orders made by or pertaining to the Assessment Review Board; and
 - (b) fulfill such other duties as directed by the chair and the Assessment Review Board.
- (16) In performing their duties under this By-law, the members of the Assessment Review Board must
 - (a) act faithfully, honestly and impartially and to the best of their skill and ability;
 - (b) ensure that assessments and assessment rolls are equitable and represent fairly the assessed values provided for in this By-law; and
 - (c) not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

PART XVI - APPEAL TO ASSESSMENT REVIEW BOARD

16.(1) The Assessment Review Board

- (a) must hear and determine appeals made under this Part;
 - (b) may direct amendments be made to the assessment roll in accordance with its decisions; and
 - (c) must hear all appeals from assessment notices to the greatest extent possible in accordance with the customs of the Fort McKay First Nation, details of which may be obtained from the office of the tax administrator during regular business hours.
- (2) Any person including, without limitation, the First Nation and the assessor, may, within thirty (30) days of the date of the mailing of a Notice of Assessment, appeal an assessment of assessable property to the Assessment Review Board by delivering
- (a) a completed Notice of Appeal in the form set out in Schedule VI signed by the appellant and stating the particulars and grounds for the appeal,
 - (b) a copy of the Notice of Assessment, and
 - (c) an administration fee of thirty dollars (\$30)
- to the assessor at the address set out in the Notice of Assessment.

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- (3) A notice of appeal shall set out a mailing address to which all notices for the appellant are required to be sent.
 - (4) The grounds for appeal may be in respect of one or more of the following:
 - (a) the liability of the holder to taxation;
 - (b) the assessed value of the property;
 - (c) the assessment classification of the property;
 - (d) the applicability of an exemption to the property; and
 - (e) any other alleged error or omission in the assessment or Notice of Assessment.
 - (5) Where a complainant is represented in an appeal by a solicitor or agent, all notices and correspondence required to be given to the complainant are properly given if delivered to the solicitor or agent at the address set out in the Notice of Appeal.
 - (6) The Assessment Review Board shall give Council ten (10) days written notice of, and a reasonable opportunity to be heard at, any appeal proceedings that raise issues of law regarding anything done under this By-law.
 - (7) Where an appeal is taken with respect to an amended assessment notice, the appeal shall be confined to the amendment.

PART XVII - THE APPEAL HEARING

- 17.(1) On delivery of a Notice of Appeal to the assessor, the chair of the Assessment Review Board must, in consultation with the assessor, schedule a hearing of the appeal.
- (2) Subject to subsection (33), the Assessment Review Board must commence and complete all appeal hearings without delay.
- (3) The chair must, at least seven (7) days before the hearing, deliver a Notice of Hearing in the form set out in Schedule VII, setting out the date, time and place of the hearing, to the parties and to each person named on the assessment roll in respect of the assessable property, and shall include a statement that the recipient may file written submissions instead of appearing at the hearing.
- (4) The parties in a hearing are
 - (a) the complainant;
 - (b) the holder of the assessable property, if not the complainant;
 - (c) the assessor or his or her designate; and

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- (d) any person who the Assessment Review Board determines may be affected by the appeal, upon request by that person.
- (5) The assessor must, without delay, deliver a copy of any document submitted by a party in relation to a hearing to all other parties.
 - (6) The chair must
 - (a) create a daily schedule for the hearings of the Assessment Review Board; and
 - (b) post the daily schedule at the place where the Assessment Review Board is to meet.
 - (7) The Assessment Review Board must proceed to deal with appeals in accordance with the daily schedule, unless the Assessment Review Board considers a change in the schedule necessary and desirable in the circumstances.
 - (8) The Assessment Review Board must give all parties, including the assessor or his or her designate, a reasonable opportunity to be heard at a hearing.
 - (9) A party may be represented by counsel or an agent and may make submissions as to facts, law and jurisdiction.
 - (10) The Assessment Review Board may conduct a hearing whether the complainant is present or not, provided the complainant was given notice of the hearing in accordance with this By-law.
 - (11) The burden of proof in an appeal is on the person bringing the appeal.
 - (12) In an oral hearing, a party may call and examine witnesses, present evidence and submissions and conduct cross-examination of witnesses as reasonably required by the Assessment Review Board for a full and fair disclosure of all matters relevant to the issues in the appeal.
 - (13) The Assessment Review Board may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.
 - (14) The Assessment Review Board may question any witness who gives oral evidence at a hearing.
 - (15) The Assessment Review Board may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.
 - (16) The Assessment Review Board in its sole discretion may conduct its proceedings by any combination of written, electronic and oral hearings.

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- (17) An oral hearing must be open to the public unless the Assessment Review Board, on application by a party, determines that the hearing should be held *in camera*.
 - (18) The Assessment Review Board may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.
 - (19) Without limiting subsection (18), the Assessment Review Board may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Assessment Review Board orders otherwise.
 - (20) At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the following apply:
 - (a) the appeal is not within the jurisdiction of the Assessment Review Board;
 - (b) the appeal was not filed within the applicable time limit;
 - (c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.
 - (21) Before dismissing all or part of an appeal under subsection (20), the Assessment Review Board must give the complainant an opportunity to make submissions to the Assessment Review Board.
 - (22) The Assessment Review Board must give written reasons for any dismissal made under subsection (20) to all parties.
 - (23) A majority of the members of the Assessment Review Board constitutes a quorum, provided that there shall not be less than three (3) members present at any time.
 - (24) Where a quorum of the members of an Assessment Review Board is not present at the time at which a hearing is to be held, the hearing must be adjourned to the next day that is not a holiday, until there is a quorum.
 - (25) A decision of the majority of the members is a decision of the Assessment Review Board and, in the case of a tie, the decision of the chair governs.
 - (26) The Assessment Review Board may conduct a single hearing of two (2) or more appeals related to the same assessment roll if the matters in each hearing are addressing the same assessable property or substantially the same issues.
 - (27) Subject to this By-law, the Assessment Review Board has the power to control its own processes and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

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- (28) At any time before or during a hearing, but before its decision, the Assessment Review Board may make an order requiring a person to
- (a) attend a hearing to give evidence, or
 - (b) produce a document or other thing in the person's possession or control as specified by the Assessment Review Board,
- by issuing an Order to Attend Hearing/Produce Documents in the form set out in Schedule VIII and serving it on the person at least two (2) days before the hearing.
- (29) Where an order is made under subsection (28), the Assessment Review Board must pay to the person a twenty dollar (\$20) witness fee plus reasonable travel expenses to attend and give evidence before the Assessment Review Board.
- (30) A party may request that the Assessment Review Board make an order under subsection (28) to a person specified by a party.
- (31) Where a party makes a request under subsection (30),
- (a) the chair must sign and issue an Order to Attend Hearing/Produce Documents and the party must serve it on the witness at least two (2) days before the hearing; and
 - (b) a party requesting the attendance of a witness must pay a twenty dollar (\$20) witness fee plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.
- (32) The Assessment Review Board may apply to a court of competent jurisdiction for an order directing a person to comply with an order under subsection (28).
- (33) The Assessment Review Board may
- (a) hear all appeals on the same day or may adjourn from time to time until all matters have been heard and determined; and
 - (b) at any time during a hearing, adjourn the hearing.
- (34) The Assessment Review Board may make order for payment as follows:
- (a) requiring a party to pay all or part of the costs of another party in respect of the appeal,
 - (b) requiring a party to pay all or part of the costs of the Assessment Review Board in connection with the appeal,

where the Assessment Review Board considers the conduct of a party has been improper, vexatious, frivolous or abusive.

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- (35) Notwithstanding subsection (34) the Assessment Review Board may make an order for apportioning costs between the persons affected by the appeal provided that such costs do not exceed ten percent (10%) of the amount of the taxes payable concerning the interest in land that is the subject of the appeal as finally determined by the Assessment Review Board.
- (36) A complainant may withdraw an appeal under this By-law by delivering a Notice of Withdrawal in the form set out in Schedule IX to the Assessment Review Board.
- (37) Upon receipt of a Notice of Withdrawal under subsection (36), the Assessment Review Board must dismiss the matter set for its consideration.
- (38) At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer a question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.
- (39) The stated case must be in writing and filed with the court registry and must include a statement of the facts and all evidence material to the stated case.
- (40) The Assessment Review Board must
- (a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the Court has been given; and
 - (b) decide the appeal in accordance with the Court's opinion.
- (41) If a proceeding with respect to a liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction
- (a) before the hearing is to commence, the hearing must be deferred until the matter is decided by the Court;
 - (b) during the hearing, the hearing must be adjourned until the matter is decided by the Court; or
 - (c) after the hearing has concluded but before a decision on the appeal is given, the decision must be deferred until the matter is decided by the Court.
- (42) The Assessment Review Board may, if necessary, after hearing an appeal, postpone consideration of its decision and require the appellant to produce all relevant books, papers, documents and necessary information to the Assessment Review Board for its review pending a decision.

PART XVIII - DECISIONS OF THE ASSESSMENT REVIEW BOARD

- 18.(1) The Assessment Review Board must, at the earliest opportunity after the completion of a hearing, deliver by mail a written decision on the appeal to all parties and any person whose name appears on the assessment roll in respect of the interest in land that is the subject of the appeal.
- (2) The written decision submitted by the Assessment Review Board must include a statement that the appellant has a further right of appeal on a question of law to a court of competent jurisdiction.
- (3) Upon completion of hearing all appeals, except those adjourned under subsections (33) and (41) the Assessment Review Board must submit to Council its decision on each appeal, including the vote of each member of the Assessment Review Board, either in favour or against allowing the appeal.
- (4) Within fifteen (15) days from the receipt of the decision of the Assessment Review Board, Chief and Council shall instruct the assessor to prepare a final assessment roll.
- (5) Where applicable, the Assessment Review Board must request the tax administrator to amend the assessment roll in accordance with the decision rendered by the Assessment Review Board on appeal and request the tax administrator to mail an amended assessment notice in the form set out in Schedule V to each affected person who is liable to pay the tax.
- (6) Where the assessor is directed to amend an assessment roll under subsection (5), the assessor shall do so within fourteen (14) days and shall return the assessment roll forthwith to the chair of the Assessment Review Board.
- (7) The assessor shall date and initial amendments made to the assessment roll pursuant to subsection (6).
- (8) Forthwith upon receiving an amended assessment roll under subsection (6), the chair of the Assessment Review Board shall verify that the roll has been amended according to the decisions of Assessment Review Board.
- (9) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of fifty dollars (\$50).
- (10) The tax administrator may obscure or omit personal information (other than name and address) and financial business information from decisions provided under subsection (1) provided that assessment and property tax information must not be obscured or omitted.

PART XIX - DELIVERY OF DOCUMENTS

- 19.(1) Delivery of a document under Parts 16, 17 or 18 may be made personally or by sending it by registered mail, fax or e-mail.
- (2) Personal delivery of a document is made
- (a) in the case of an individual, by leaving the document with the individual or with a person at least eighteen (18) years of age residing at the individual's place of residence;
 - (b) in the case of a first nation, by leaving the document with the person apparently in charge, at the time of delivery, of the administrative office of the first nation;
 - (c) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the head office or branch office of the corporation, or with an officer or director of the corporation.
- (3) Subject to subsection (4), a document must be considered to have been delivered
- (a) if delivered personally, at the time that personal delivery is made;
 - (b) if sent by registered mail, on the fifth day after it is mailed;
 - (c) if sent by fax, at the time indicated on the confirmation of transmission; or
 - (d) if sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.
- (4) A document delivered on a non-business day or after 5:00 P.M. local time on a business day must be considered to have been delivered at 9:00 A.M. on the next business day.

PART XX - TAX NOTICE

- 20.(1) Each year, before May 30, the tax administrator must mail a Tax Notice in the form set out in Schedule X to
- (a) each holder of a taxable property under this By-law; and
 - (b) each person whose name appears on the assessment roll in respect of the property to the address of the person as shown on the assessment roll.
- (2) The tax administrator must enter on the assessment roll the date of mailing of 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.

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- (4) The Tax Notice referred to in subsection (1) shall contain the information set out in the assessment roll in respect of the interest in land together with the particulars of any arrears and interest, and shall set out where payment is to be made and the manner of payment.
 - (5) 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.
 - (6) Where applicable, a Tax Notice must state that taxes are payable in conjunction with period lease payments under Part XXI.
 - (7) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator must, forthwith, refund any excess taxes that have been paid in accordance with Part VI.
 - (8) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

PART XXI - PERIODIC PAYMENTS

- 21.(1) Council, with the consent of the locatee where applicable, and upon sixty (60) days notice to interested parties, may by band council resolution declare that taxes respecting an interest in land that is leased be expressed as a percentage of the rent payment and collected with it in accordance with the terms of a lease agreement or the terms of an agreement with the landlord.
- (2) Where the Fort McKay First Nation has entered an agreement with the Crown or with any person entitled to receive rents, for the collection of tax under this By-law, the receipt by the Crown or such person of payment on account of tax will be a discharge of the liability for tax to the extent of the payment.

PART XXII - RECEIPTS AND CERTIFICATES

- 22.(1) On the receipt of payment of taxes, the tax administrator must issue a receipt to the taxpayer and must enter the receipt number on the assessment roll opposite the interest in land for which the taxes are paid.
- (2) On receipt of a written request and payment of the fee set out in subsection (3), the tax administrator must issue a Tax Certificate in the form set out in Schedule XI showing

whether taxes have been paid in respect of an interest in land, and if not, the amount of taxes and interest outstanding.

- (3) The fee for a certificate under subsection (2) is thirty-three dollars (\$33) for each assessment roll search.

PART XXIII - PENALTIES AND INTEREST

- 23.(1) If all or part of the taxes remain unpaid after July 2 of the year in which they are levied, a penalty of ten percent (10%) of the portion that remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.
- (2) If all or any portion of the taxes remains unpaid on July 2 of the year levied, the unpaid portion accrues interest at fifteen percent (15%) per annum.
- (3) 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 XXIV - APPLICATION OF REVENUES

- 24.(1) All revenues raised under this By-law must be placed in a special account or accounts, separate from other moneys of the Fort McKay First Nation.
- (2) Revenues raised must include
 - (a) taxes, including interest, penalties and costs, as set out in this By-law; and
 - (b) grants-in-lieu of taxes.
- (3) Subject to subsection (4), an expenditure made out of revenues raised under this By-law must be made under authority of a by-law of the Fort McKay First Nation.
- (4) The following expenditures of revenues raised under this By-law are hereby authorized:
 - (a) refunds of overpayment and interest;
 - (b) expenses incurred in the preparation and administration of this By-law;
 - (c) remuneration of the assessor and the tax administrator;
 - (d) remuneration and expenses of the Assessment Review Board; and
 - (e) all enforcement costs.

PART XXV – COLLECTION AND ENFORCEMENT

- 25.(1) The liability referred to in Part V is a debt recoverable by the Fort McKay First Nation in a court of competent jurisdiction and may be recovered by any other method authorized in this By-law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.
- (2) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.
- (3) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this By-law, the tax administrator may apply to a court of competent jurisdiction for remedy, notwithstanding that the time for payment of taxes has not yet expired.
- (4) Council may, upon application by the debtor,
- (a) postpone taking enforcement proceedings for a specified period; or
 - (b) reduce or remit the taxes where Council determines that:
 - (i) full payment would result in undue hardship to the debtor, or
 - (ii) it is necessary and in the best interest of the Fort McKay First Nation to effect a transfer of the debtor's interest.
- (5) Except for tax proceedings postponed pursuant to paragraph (4)(a), on or after January 2 following the year for which taxes are imposed, the tax administrator must prepare a list of outstanding taxes and of the persons liable for those taxes.
- (6) Within thirty (30) days of completing the list under subsection (12), the tax administrator must mail a Demand for Payment/Notice of Enforcement in the form set out in Schedule XII to every person named on the list, and to every person listed on the assessment roll and, if different, every person listed on the assessment roll and any affected locatee.
- (7) Where taxes are due on land occupied by a tenant whose landlord is liable for the taxes, the tax administrator may, by delivering a notice in the form set out in Schedule XIII to the landlord and to the tenant, give no less than thirty (30) days notice to the landlord that on default of payment of taxes the tax administrator shall proceed with collection of rent under this section.
- (8) Where a landlord fails to pay taxes in full within thirty (30) days after the tax administrator gives notice pursuant to subsection (14), the tax administrator shall give the tenant notice in writing, in the form set out in Schedule XIV, to pay the Fort McKay First Nation the rent for the land as it becomes due from time to time until the amount of the taxes is paid.

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- (9) Council has the same authority as the landlord to collect rent, whether by distress or otherwise.
- (10) A tenant may deduct from his rent any taxes paid as a result of a notice referred to in subsection (15).
- (11) The following paragraphs apply to this Part and to Parts XXVI to XXX inclusive:
- (a) delivery of a document may be made personally or by sending it by registered mail;
 - (b) personal delivery of a document is made
 - (i) 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,
 - (ii) 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
 - (iii) 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;
 - (c) a document is considered to have been delivered
 - (i) if delivered personally, on the day that personal delivery is made, and
 - (ii) if sent by registered mail, on the fifth day after it is mailed;
 - (d) where the notice is in respect of taxable property, copies of notices must be served on all persons named on the assessment roll in respect of that taxable property.

PART XXVI - SEIZURE AND SALE OF PERSONAL PROPERTY

- 26.(1) No sooner than thirty (30) days after the tax administrator mails a Demand for Payment/Notice of Enforcement in the form set out in Schedule XII, Council may, by band council resolution, authorize the tax administrator to recover the amount of unpaid taxes due, with costs, by seizure and sale of personal property of the debtor located on the reserve.
- (2) Prior to the authorization of any enforcement proceedings, Council shall consult with any affected locatee.
- (3) Council may, upon application of the tax debtor,

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- (a) postpone taking enforcement proceedings for a specified period; or
 - (b) reduce or remit the taxes where Council determines that
 - (i) full payment would result in undue hardship to the tax debtor, or
 - (ii) it is necessary and in the best interest of the Fort McKay First Nation to effect a transfer of the tax debtor's interest.
- (4) 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 of Alberta is exempt from seizure under this By-law.
- (5) The costs payable by the debtor under this Part are set out in Schedule XV to this By-law.
- (6) Before proceeding under subsection (1), the tax administrator must deliver a Notice of Seizure of Personal Property in the form set out in Schedule XVI to the debtor and any affected locatee.
- (7) Except for property exempt from seizure under subsection (4), not less than seven (7) days after delivery of a Notice of Seizure of Personal Property, if the taxes remain unpaid, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any personal property described in the Notice of Seizure of Personal Property.
- (8) The person who seized personal property must deliver to the debtor a receipt for the personal property seized.
- (9) The tax administrator must publish a Notice of Sale of Seized Personal Property in the form set out in Schedule XVII in two (2) consecutive issues of the local newspaper with the largest circulation.
- (10) 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.
- (11) A sale of personal property must be conducted by public auction.
- (12) Subject to subsection (14), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.
- (13) The tax administrator must conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice must be published in the manner set out in subsection (9).
- (14) 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.

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- (15) The proceeds from a sale of a right conducted under this Part must be paid to any holders of security interests in the property and to the Fort McKay First Nation in order of their priority under applicable provincial laws. Any moneys received from the sale of the seized property that are in excess of these amounts owing will be paid to the debtor.
 - (16) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

PART XXVII - SALE OF AN INTEREST IN LAND

- 27.(1) No sooner than thirty (30) days after the tax administrator mails a Demand for Payment/Notice of Enforcement in the form set out in Schedule XII, Council may, by band council resolution, authorize the tax administrator to levy the amount of unpaid taxes, by way of the seizure and sale of the taxable property.
- (2) Before proceeding under subsection (1), the tax administrator must serve a Notice of Seizure of Interest in Land in the form set out in Schedule XVIII on the debtor and deliver a copy to any locatee with an interest in the taxable property.
- (3) If the debtor has failed to pay the outstanding taxes or to commence legal proceedings in a court of competent jurisdiction challenging the sale of the taxable property by
 - (a) June 30 of the year following the year in which the taxes are imposed, or
 - (b) six (6) months after any period specified by Council under paragraph 25(4)(a),the tax administrator may sell the taxable property by public tender or auction.
- (4) Council must, by band council resolution, prescribe the method of public tender or auction including the conditions that are attached to the acceptance of an offer.
- (5) The tax administrator must set an upset price for the sale 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 (13), plus five percent (5%) of that total.
- (6) The upset price is the lowest price for which the taxable property may be sold.
- (7) A Notice of Sale of Interest in Land in the form set out in Schedule XIX 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

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- (b) posted in a prominent place on the reserve not less than ten (10) days before the date of the public tender or auction.
- (8) The tax administrator must conduct a public auction or tender at the time and place set out in the Notice of Sale of Interest in Land, 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 (7).
- (9) If no bid is equal to or greater than the upset price, the Fort McKay First Nation, or a corporation, which is wholly owned by the Fort McKay First Nation and designated by Council, is deemed to have purchased the taxable property for the amount of the upset price.
- (10) Where an interest in land is purchased pursuant to subsection (9), subject to a redemption under subsection (13), the purchaser is entitled to the quiet and peaceable possession of the interest in land, including improvements; and the tax administrator may enter on the land and take possession of the interest for and in the name of the purchaser, and if in so doing, resistance is encountered, an application may be made to a court of competent jurisdiction for an order for the possession of the interest in the land.
- (11) The tax administrator must, without delay, notify the Minister in writing of each sale of taxable property made under this By-law.
- (12) 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 (13);
 - (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 bidder to enter on the taxable property sold to maintain it in a proper condition and to prevent waste;
 - (c) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and
 - (d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the taxable property set aside and declared invalid.
- (13) At any time within three (3) months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property by paying to the Fort McKay First Nation the amount of the upset price plus three percent (3%).
- (14) On redemption of the taxable property under subsection (13),

-
- (a) if the taxable property was sold to a bidder, the First Nation must, without delay, repay to that bidder the amount of the bid; and
 - (b) the tax administrator must notify the Minister in writing of the redemption.
- (15) Sale of taxable property is deemed final when
- (a) the redemption period provided for in subsection (13) has expired; and
 - (b) where required, the tax administrator has obtained the consent of the Minister to the sale of the interest in land.
- (16) Subject to a redemption under subsection (13), at the end of the redemption period, the Fort McKay First Nation must sell the taxable property to the highest bidder in the public tender or auction held in accordance with subsection (8), or to itself as the deemed purchaser in accordance with subsection (9).
- (17) Taxable property must not be sold to any person or entity who would not have been entitled under the Act or the *First Nations Land Management Act*, as the case may be, to obtain the interest or right constituting the taxable property.
- (18) Upon the sale being deemed final under subsection (15), the tax administrator must
- (a) register a Certificate of Sale of Interest in Land in the form set out in Schedule XV in any of the registers;
 - (b) deliver the Certificate of Sale of Interest in Land on the debtor and the purchaser; and
 - (c) note the replacement of the debtor by the purchaser as the holder of the interest in land in all relevant records of the Fort McKay First Nation.
- (19) A sale under subsection (15) 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 sale is deemed final under subsection (15), except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.
- (20) Upon a sale under subsection (15), any remaining debt of the debtor with respect to the taxable property is extinguished.
- (21) At the end of the redemption period, the proceeds from the sale must be paid:

- (a) first, to the Fort McKay First Nation; and
 - (b) any remaining proceeds must be paid to the debtor.
- (22) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.
- (23) If the taxable property is purchased by the First Nation under subsection (9), the tax administrator may, during the redemption period sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.
- (24) A sale under section 27(23) does not affect the period for or the right of redemption by the debtor as provided in this By-law.

PART XXVIII - CANCELLATION OF INTEREST IN LAND

- 28.(1) No sooner than thirty (30) days after the tax administrator mails a Demand for Payment/Notice of Enforcement in the form set out in Schedule XII, Council may, by band council resolution, authorize the tax administrator to levy the amount of unpaid taxes, with costs, by way of cancellation of the interest in land in respect of which the taxes are due.
- (2) If Council authorizes cancellation of the interest in land by band council resolution, the tax administrator must deliver a Notice of Cancellation of Interest in Land, in the form set out in Schedule XVI, to the debtor and any affected locatee.
- (3) Council may direct the tax administrator to cancel the interest in land if taxes remain unpaid on
- (a) June 30 of the year following the taxation year in which they were imposed, or
 - (b) for more than six (6) months after any specified period under paragraph 25(4)(a),
- provided that under all the circumstances Council may only direct cancellation of the interest in land under this section a minimum of five (5) months after delivery of the Notice of Cancellation of Interest in Land under subsection (2).
- (4) If Council directs the tax administrator to cancel the interest in land, the tax administrator must
- (a) obtain the consent of the Minister to the cancellation, if required;
 - (b) register a Certificate of Cancellation of Interest in Land, in the form set out in Schedule XXII in any of the registers;

-
- (c) serve the Certificate of Cancellation of Interest in Land on the debtor and any affected locatee; and
 - (d) note the replacement of the debtor by the Fort McKay First Nation as the holder of the interest in land in all relevant records of the Fort McKay First Nation.
- (5) Once the tax administrator has fulfilled the requirements under subsection (4), the interest in land will be deemed to have been transferred to the Fort McKay First Nation.
- (6) A transfer under subsection (5) operates
- (a) as a transfer to the Fort McKay First Nation 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 same time the transfer is deemed final under subsection (5), except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.
- (7) Upon a sale under subsection (5), any remaining debt of the debtor with respect to the taxable property is extinguished.
- (8) The costs payable by the debtor under this Part are as set out in Schedule XV to this By-law.

PART XXIX - FORFEITURE

- 29.(1) Notwithstanding any other action for the recovery of taxes set out in this By-law, if any taxes remain unpaid twenty-four (24) months after the tax administrator mails a Demand for Payment/Notice of Enforcement in the form set out in Schedule XII, Council may, by band council resolution, authorize the tax administrator to levy the amount of unpaid taxes, with costs, by way of forfeiture of the interest in land in respect of which taxes are due.
- (2) If Council authorizes forfeiture of the interest in land by band council resolution, the tax administrator must deliver a Notice of Forfeiture in the form set out in Schedule XXIII to the debtor and any affected locatee.
- (3) The Notice of Forfeiture is deemed to be delivered on the date mailed or delivered to the address of the debtor specified in the records of the Fort McKay First Nation or to the address of the holder specified in the records of the Fort McKay First Nation.

-
- (4) If taxes remain unpaid forty (40) days after the tax administrator delivers a Notice of Forfeiture to the debtor, the tax administrator must
 - (a) obtain the consent of the Minister to the forfeiture, if required;
 - (b) register a Certificate of Forfeiture in the form set out in Schedule XXIV in any of the registers;
 - (c) serve the Certificate of Forfeiture on the debtor and any affected locatee; and
 - (d) note the replacement of the debtor by the Fort McKay First Nation as the holder of the interest in land in all relevant records of the Fort McKay First Nation.
 - (5) Once the tax administrator has fulfilled the requirements under subsection (4), the interest in land will be deemed to have been transferred to the Fort McKay First Nation.
 - (6) A transfer under subsection (5) operates:
 - (a) as a transfer to the Fort McKay First Nation from the debtor of the taxable property, without an attestation or proof of execution; and
 - (b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the transfer is deemed final under subsection (5), except an easement, restricted covenant, building scheme or right-of-way registered against the interest in land.
 - (7) Upon a sale under subsection (5), any remaining debt of the debtor with respect to the taxable property is extinguished.
 - (8) The debtor may prevent forfeiture under this Part by paying all taxes then due and payable, with costs, to the Fort McKay First Nation on or before the date on which the interest in land will forfeit.
 - (9) A payment that does not conform to subsection (8) does not prevent forfeiture under this Part.
 - (10) The costs payable to the debtor under this Part are as set out in Schedule XV to this By-law.

PART XXX - DISCONTINUANCE OF SERVICES

- 30.(1) No sooner than thirty (30) days after the tax administrator mails a Demand for Payment/Notice of Enforcement in the form set out in Schedule XII, Council may, by band council resolution, authorize the tax administrator to, subject to subsection (6),

discontinue any services provided by or on behalf of the Fort McKay First Nation to the debtor or to the debtor's interest in land.

- (2) If Council authorizes discontinuance of services by band council resolution, the tax administrator must deliver a Notice of Discontinuance of Services in the form set out in Schedule XXV to the debtor and to any affected locatee.
- (3) The Notice of Discontinuance of Services must include the date, time and place for the debtor or any affected locatee to appear before Council, within thirty (30) days of delivery of the notice under subsection (2), to show cause as to why the services should not be discontinued.
- (4) Council must be available to hear from the debtor or any affected locatee on the date and at the time and place indicated under subsection (3) and must consider any representations made by the debtor or the affected locatee at that time with respect to whether or not to discontinue any services.
- (5) No less than thirty (30) days after delivery of a Notice of Discontinuance of Services, the tax administrator may discontinue services authorized under subsection (1).
- (6) The Fort McKay First Nation must not discontinue
 - (a) fire protection or police services to the taxable property of the debtor;
 - (b) water or garbage collection services to taxable property that is a residential dwelling; or
 - (c) electrical or natural gas service 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 XXXI - SERVICE AND LOCAL IMPROVEMENT TAXES

31. Council may, by by-law pursuant to section 83 of the Act, impose service and local improvement taxes to all or any part of the reserve that may apply notwithstanding any exemptions under Part VII.

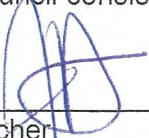
PART XXXII - GENERAL AND MISCELLANEOUS

- 32.(1) The tax administrator, the assessor, a member of the Assessment Review Board, the secretary or any other person who has custody or control of information or records obtained or created under this By-law must not disclose the information or records except
- (a) in the course of administering this By-law or performing functions under it;
 - (b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or
 - (c) in accordance with subsection (2).
- (2) The assessor may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.
- (3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.
- (4) Notwithstanding subsections (1) to (3) inclusive, Council may disclose information and records to a third party for research purposes, including statistical research, provided
- (a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or
 - (b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.
- (5) Nothing under this By-law must be rendered void or invalid nor must the liability of any person to pay tax or any other amount under this By-law be affected by
- (a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;
 - (b) an error or omission in an assessment roll, tax notice, or any notice given under this By-law; or
 - (c) a failure of the Fort McKay First Nation, tax administrator or the assessor to do something within the required time.
- (6) No person may commence an action or proceeding for the return of money paid to the Fort McKay First Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for tax or any other amount paid under this By-law after the expiration of six (6) months from the making of the payment.

-
- (7) If a person fails to start an action or proceeding within the time limit described in subsection (6), then money paid to the Fort McKay First Nation must be deemed to have been voluntarily paid.
 - (8) Where in this By-law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given
 - (a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll;
 - (b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or
 - (c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll.
 - (9) A notice given by mail is deemed received on the fifth day after it is posted, a notice posted on property is deemed received on the second day after it is posted, and a notice given by personal delivery is deemed received upon delivery.
 - (10) The provisions of this By-law are severable, and where any provision of this By-law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this By-law and the decision that it is invalid must not affect the validity of the remaining portions of this By-law.
 - (11) Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.
 - (12) Words in this By-law that are in the singular include the plural, and words in the plural include the singular.
 - (13) This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.
 - (14) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.
 - (15) This By-law comes into force and effect on approval by the Minister.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 3rd day of September,
2009 at Fort McKay First Nation in The Province of Alberta.


A quorum of Council consists of three (3) members of Council.



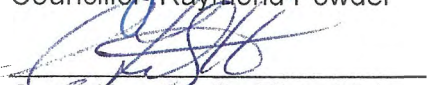
Chief Jim Boucher



Councillor Mike Orr



Councillor Raymond Powder



Councillor Cecilia Fitzpatrick



Councillor David Bouchier

**SCHEDULE I
(SUBSECTIONS 8(2), 10(10))**

PROPERTY CLASSES

In accordance with the Regional Municipality of Wood Buffalo, the following are the classes of property established under this By-law:

Class 1 – Residential and Farmland

Class 2 – Non-residential

**SCHEDULE II
(SUBSECTION 11(1))**

REQUEST FOR INFORMATION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

PURSUANT to the *Fort McKay First Nation Property Assessment and Taxation By-Law*, I hereby request that you provide to me, in writing, no later than _____, the following information related to the above-noted interest in land:

1. _____
2. _____
3. _____

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

DATED: _____, 20 _____.

Tax Administrator or Assessor for the Fort McKay First Nation

**SCHEDULE III
(PARAGRAPHS 12(3)(a), 12(5)(a))**

FORM OF ASSESSOR CERTIFICATION

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

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

DATED: _____ 20 _____.

Assessor for the Fort McKay First Nation

**SCHEDULE IV
(SUBSECTION 12(9))**

DECLARATION OF PURPOSE FOR THE USE OF ASSESSMENT INFORMATION

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

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

- (a) a complaint or appeal under the *Fort McKay First Nation Property Assessment and Taxation By-law*;
- (b) a review of an assessment to determine whether to seek a reconsideration or appeal of the assessment; or
- (c) other: _____

DATED: _____, 20 _____.

(Signature of Person Requesting Information)

(Print Name of Person Requesting Information)

**SCHEDULE V
(SUBSECTIONS 13(1), 14(3), 14(4), 18(5))**

NOTICE OF ASSESSMENT

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that the assessment roll has been certified by the assessor for the Fort McKay First Nation and received by the Fort McKay First Nation Council.

The following person(s) is (are) the holder(s) of the interest in land:

[Name(s) and Address(es)]

The interest in land is classified as: _____

The actual value by classification of the land is: _____

The actual value by classification of the improvements is: _____

The assessed value by classification of the land is: _____

The assessed value by classification of the improvements is: _____

The assessed value of exempt land is: _____

The assessed value of exempt improvements is: _____

TOTAL ASSESSED VALUE: _____

TOTAL NET TAXABLE VALUE: _____

AND TAKE NOTICE that you may appeal this assessment to the Assessment Review Board within thirty (30) days of the date of the mailing of this Notice of Assessment in accordance with subsection 16.(2) of the *Fort McKay First Nation Property Assessment and Taxation By-law*. The Notice of Appeal must be in writing and in the form specified in the *Fort McKay First Nation Property Assessment and Taxation By-law*.

DATED: _____, 20 ____.

Tax Administrator for the Fort McKay First Nation

**SCHEDULE VI
(PARAGRAPH 16(2)(a))**

NOTICE OF APPEAL

To: Assessor for the Fort McKay First Nation

[Address for Assessor]

Pursuant to the provisions of the *Fort McKay Property Assessment and Taxation By-Law*, I hereby appeal the assessment of the following interest in land:

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

The grounds for appeal are (please describe in as much detail as possible):

- 1. _____
- 2. _____
- 3. _____
- 4. _____

The Complainant's mailing address to which all notices should be sent:

Name and address of any representative acting on the Complainant's behalf in this appeal:

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

DATED: _____, 20 _____.

(Signature of Complainant)

(Print Name of Complainant)

Note: a copy of the Assessment Notice must be enclosed with this Notice of Appeal.

**SCHEDULE VII
(SUBSECTION 17(3))**

NOTICE OF HEARING

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

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

DATE: _____, 20 ____.

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

LOCATION: _____ [Address]

AND TAKE NOTICE that you should bring to the hearing all relevant documents in your possession respecting this appeal.

AND TAKE NOTICE that you may file written submissions to the Assessment Review Board prior to the above-noted hearing date at the following address, instead of appearing in person at the hearing.

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

DATED: _____, 20 ____.

Chair, Assessment Review Board

**SCHEDULE VIII
(SUBSECTIONS 17(28), 17(31))**

ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS

TO: _____

ADDRESS: _____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the Fort McKay First Nation in:

_____ [describe interest in land]

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

THIS NOTICE REQUIRES you to:

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

Date: _____, 20_____.

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

Location: _____ [address]

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

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

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

- 2. Deliver the following documents

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

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

DATED: _____, 20_____.

Chair, Assessment Review Board

**SCHEDULE IX
(SUBSECTION 17(36))**

NOTICE OF WITHDRAWAL

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

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

Description of the interest in land: _____

Date of Notice of Appeal: _____

DATED: _____, 20 _____.

Signature of Complainant (or representative)

Name of Complainant (please print)

**SCHEDULE X
(SUBSECTION 20(1))**

TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

PURSUANT to the provisions of the *Fort McKay Property Assessment and Taxation By-law*, taxes in the amount of _____ dollars (\$_____) are hereby levied with respect to the above-noted interest in land. All taxes are due and payable on or before _____.

(If taxes are paid in conjunction with lease payments, insert the following instead: "Pursuant to Section 24 of the *Fort McKay First Nation Property Assessment and Taxation By-law*, taxes are due and payable in conjunction with periodic lease payments 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 Fort McKay First Nation, located at _____ during normal business hours. Payment must be by cheque, money order or cash.

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

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

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

DATED: _____, 20 _____.

Tax Administrator for the Fort McKay First Nation

**SCHEDULE XI
(SUBSECTION 22(2))**

TAX CERTIFICATE

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

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

OR

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

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

DATED: _____, 20_____.

Tax Administrator for the Fort McKay First Nation

**SCHEDULE XII
(SUBSECTIONS 25(13), 26(1), 27(1), 28(1), 29(1), 30(1))**

DEMAND FOR PAYMENT/NOTICE OF ENFORCEMENT

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

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

That taxes, interest and penalties are unpaid in respect of the above-referenced interest in land 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 annum, compounded monthly.

Payments must be made at the office of the Fort McKay First Nation, located at the following address: _____, during normal business hours. Payment must be made by cheque, money order or cash.

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

TAKE NOTICE that failure to pay in full the above-mentioned tax debt within thirty (30) days from the date of this demand may result in procedures being taken by the Fort McKay First Nation for the enforcement and collection of such debt.

DATED: _____, 20_____.

Tax Administrator for the Fort McKay First Nation

**SCHEDULE XIII
(SUBSECTION 25(14))**

NOTICE TO LANDLORD

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

RE: _____ [name of tenant]

TAKE NOTICE that there are arrears of taxes with respect to the above-noted property as follows:

| | |
|----------------------|----------|
| Arrears as of _____ | \$ _____ |
| Interest as of _____ | \$ _____ |
| Total Arrears _____ | \$ _____ |
| | ===== |

AND TAKE NOTICE THAT unless such arrears are paid in full within thirty (30) days of this notice, your tenant may be directed to pay all rentals to the Fort McKay First Nation Administration until such time that the arrears of taxes are paid in full.

DATED: _____, 20_____.

Tax Administrator for the Fort McKay First Nation

**SCHEDULE XIV
(SUBSECTION 25(15))**

NOTICE TO TENANT

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that subsection 25(15) of the *Fort McKay Property Assessment and Taxation By-law* provides that where a landlord fails to pay taxes within thirty (30) days after the Fort McKay Tax Administrator gives notice to pay such taxes, the Fort McKay Tax Administrator shall give notice to the tenant of the landlord to pay to the Fort McKay First Nation Administration the rent for the land as it becomes due from time to time until the amount of the taxes due are paid.

AND TAKE NOTICE that your landlord, _____ has failed to pay arrears of taxes in the amount of _____ dollars (\$ _____) pursuant to a notice under subsection 25(14).

AND TAKE NOTICE THAT you are forthwith required to remit all rents to the Fort McKay First Nation until such time that the amount of taxes due are paid.

DATED: _____, 20_____.

Tax Administrator for the Fort McKay First Nation

SCHEDULE XV
(SUBSECTIONS 26(5), 28(8), 29(10))

COSTS PAYABLE BY DEBTOR ARISING FROM ENFORCEMENT PROCEEDINGS

The following are allowable costs payable by the debtor arising from the seizure and sale of personal property:

1. Preparation of a notice \$ 100
2. Service of notice on each person or place \$ 250
3. Advertising in newspaper \$ 500
4. Time spent in conducting a seizure and sale of personal property: \$ 50 /hr
5. Actual cost of seizure and storage will be assessed based on receipts.

**SCHEDULE XVI
(SUBSECTION 26(6))**

NOTICE OF SEIZURE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

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 interest in land.

AND TAKE NOTICE that a Demand for Payment/Notice of Enforcement dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to the *Fort McKay First Nation Property Assessment and Taxation By-law*, seizing the personal property described as follows:

[general description of the personal property to be seized]

2. The tax administrator may retain a sheriff, bailiff or by-law enforcement officer to seize the property and the seized property will be held in the possession of the tax administrator, at your cost, such cost being added to the amount of the unpaid taxes.
3. If the unpaid taxes, penalties, interest and costs of seizure are not paid in full within sixty (60) days following the seizure of the property, the tax administrator may
 - (a) publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the _____ newspaper; and
 - (b) at any time after the second publication of the notice, sell the seized property by public auction.

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

DATED: _____, 20_____

Tax Administrator for the Fort McKay First Nation

**SCHEDULE XVII
(SUBSECTION 26(9))**

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 Fort McKay First Nation will take place on _____, 20____ at _____ o'clock at _____ [location]

The following personal property, seized pursuant to the *Fort McKay Property Assessment and Taxation By-law*, will be sold at public auction:

[general description of the goods]

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

DATED: _____, 20_____.

Tax Administrator for the Fort McKay First Nation

**SCHEDULE XVIII
(SUBSECTION 27(2))**

NOTICE OF SEIZURE OF INTEREST IN LAND

TO: _____ (the "debtor")

ADDRESS: _____

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

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

AND TAKE NOTICE that a Demand for Payment/Notice of Enforcement 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 BY June 30, 20__ may result in the tax administrator, pursuant to the *Fort McKay First Nation Property Assessment and Taxation By-law*, seizing and selling the taxable property by public auction [tender] as follows:

1. The public auction [tender], including any conditions that are attached to the acceptance of a bid to purchase the taxable property, shall be conducted in accordance with the procedures prescribed by the Council of the Fort McKay First Nation, a copy of which may be obtained from the tax administrator.
2. The tax administrator will
 - (a) publish a Notice of Sale of Interest in Land 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 an Interest in Land 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 Interest in Land 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 tax administrator will conduct the public auction [tender] at the time and place set out in the Notice of Sale of Interest in Land unless it is necessary to adjourn in which case a further notice will be published.
6. If the Fort McKay First Nation does not receive a bid that is equal to or greater than the upset price, the Fort McKay First Nation will be deemed to have purchased the taxable property for the amount of the upset price.
7. The debtor may redeem the taxable property after the sale by paying to the Fort McKay First Nation the amount of the upset price plus three percent (3%) any time within three (3) months after the holding of the public auction [tender] in respect of the taxable property (hereinafter referred to as the "redemption period"). Where the taxable property is redeemed, the Fort McKay First Nation will, without delay, repay to the bidder the amount of the bid.

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8. A sale of taxable property by public auction [tender] is not complete, and no transfer of the taxable property will be made, until the expiration of the redemption period and, where required, the tax administrator has obtained the consent of the Minister of Indian and Northern Affairs. If the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the Fort McKay First Nation will transfer the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be transferred to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.
 9. Council of the Fort McKay First Nation will, without delay, notify the Minister of Indian and Northern Affairs in writing of any sale of the taxable property and of any redemption of the taxable property.
 10. The tax administrator will register a Certificate of Sale of Interest in Land pursuant to the *Fort McKay First Nation Property Assessment and Taxation By-law*.
 11. A sale of the taxable property operates
 - (a) as a transfer to the bidder or the Fort McKay First Nation, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution; and
 - (b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the transfer is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.
 12. Upon sale of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests that the debtor held in the taxable property, including the improvements, will be transferred in full to the purchaser.
 13. The proceeds of sale of the taxable property will be paid first to the Fort McKay First Nation, and any remaining proceeds must be paid to the debtor in accordance with the *Fort McKay First Nation Property Assessment and Taxation By-law*.

DATED: _____, 20_____.

Tax Administrator for the Fort McKay First Nation

**SCHEDULE XIX
(SUBSECTION 27(7))**

NOTICE OF SALE OF INTEREST IN LAND

TO: _____ (the "debtor")

ADDRESS: _____

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

TAKE NOTICE that a Notice of Seizure of Interest in Land 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 taxable property will be conducted by public auction [tender] for unpaid taxes, penalties and interest owed to the Fort McKay First Nation.

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

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

AND TAKE NOTICE that

1. The upset price for the taxable property is _____ dollars (\$ _____). The upset price is the lowest price for which the taxable property will be sold.
2. The public auction [tender], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Fort McKay First Nation as set out in this notice.
3. If at the public auction [tender] there is no bid that is equal to or greater than the upset price, the Fort McKay First Nation will be deemed to have purchased the right to assignment of the taxable property for the amount of the upset price.
4. The debtor may redeem the taxable property after the sale by paying to the Fort McKay First Nation the amount of the upset price plus three percent (3%) any time within three (3) months after the holding of the public auction [tender] in respect of the taxable

- property (hereinafter referred to as the "redemption period"). Where the taxable property is redeemed, the Fort McKay First Nation will, without delay, repay to the bidder the amount of the bid.
5. A sale of taxable property by public auction [tender] is not complete, and no transfer of the taxable property will be made, until the expiration of the redemption period and, where required, the tax administrator has obtained the consent of the Minister of Indian and Northern Affairs. If the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the Fort McKay First Nation will transfer the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be transferred to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.
 6. Council of the Fort McKay First Nation will, without delay, notify the Minister of Indian and Northern Affairs in writing of any sale of the taxable property and of any redemption of the taxable property.
 7. The tax administrator will register a Certificate of Sale of Interest in Land pursuant to the *Fort McKay First Nation Property Assessment and Taxation By-law*.
 8. A sale of the taxable property operates
 - (a) as a transfer to the bidder or the Fort McKay First Nation, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution; and
 - (b) to extinguish all right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the transfer is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.
 9. Upon sale of the taxable property, the debtor will be required to immediately vacate the taxable property and any rights or interests that the debtor held in the taxable property, including the improvements, will be transferred in full to the purchaser.
 10. The proceeds of sale of the taxable property will be paid first to the Fort McKay First Nation, and any remaining proceeds must be paid to the debtor in accordance with the *Fort McKay First Nation Property Assessment and Taxation By-law*.

DATED: _____, 20_____.

Tax Administrator for the Fort McKay First Nation

**SCHEDULE XXI
(SUBSECTION 28(2))**

NOTICE OF CANCELLATION OF INTEREST IN LAND

TO: _____ [insert Debtor's name]

ADDRESS: _____

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

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

AND TAKE NOTICE that a Demand for Payment/Notice of Enforcement dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that unless the above-noted outstanding taxes are paid in full on or before June 30, 20____, the interest you hold in the taxable property will be absolutely and unconditionally cancelled. Upon such cancellation, your interest in the taxable property will transfer in the Fort McKay First Nation pursuant to the *Fort McKay First Nation Property Assessment and Taxation By-law*. Upon the cancellation of your interest in the taxable property, you will be required to immediately vacate the interest in land and any rights or interests which you acquired through such interest in land will cease to exist.

AND TAKE NOTICE that you may prevent cancellation by paying all taxes due and payable, with costs, to the Fort McKay First Nation on or before June 30, 20_____.

DATED: _____, 20_____.

Tax Administrator the Fort McKay First Nation

**SCHEDULE XXII
(PARAGRAPH 28(4)(b))**

CERTIFICATION OF CANCELLATION OF INTEREST IN LAND

DESCRIPTION OF INTEREST IN LAND: _____

I, _____ Tax Administrator for the Fort McKay First Nation, hereby certify that resulting from the failure of _____ [name of debtor] to pay the outstanding tax debt owing on the above-mentioned interest in land, such interest has been cancelled and transferred to the Fort McKay First Nation pursuant the *Fort McKay First Nation Property Assessment and Taxation By-Law*.

DATED: _____, 20_____.

Tax Administrator for the Fort McKay First Nation

**SCHEDULE XXIII
(SUBSECTION 29(2))**

NOTICE OF FORFEITURE

TO: _____ [insert debtor's name]

ADDRESS: _____

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

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

AND TAKE NOTICE that a Demand for Payment/Notice of Enforcement dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that taxes imposed by the *Fort McKay First Nation Property Assessment and Taxation By-law* for the above-noted interest in land have been outstanding for two years and pursuant to the *Fort McKay First Nation Property Assessment and Taxation By-law*, the above-noted interest in land is now subject to forfeiture.

AND TAKE NOTICE that unless the above-noted outstanding taxes are paid in full on or before the fortieth day after the date of this notice, the interest you hold in the taxable property will be absolutely and unconditionally forfeited to the Fort McKay First Nation. Upon such forfeiture, your interest in land will transfer in the First Nation pursuant to the *Fort McKay First Nation Property Assessment and Taxation By-law*.

AND TAKE NOTICE that you may prevent forfeiture by paying all taxes due and payable, with costs, to the Fort McKay First Nation on or before the fortieth day after the date of this notice.

DATED: _____, 20_____.

Tax Administrator for the Fort McKay First Nation

**SCHEDULE XXIV
(PARAGRAPH 29(4)(b))**

CERTIFICATION OF FORFEITURE

DESCRIPTION OF INTEREST IN LAND: _____

I, _____, Tax Administrator for the Fort McKay First Nation, hereby certify that resulting from the failure of _____ (the "debtor") to pay the outstanding tax debt owing on the above-mentioned interest in land, such interest has been forfeited to pay the outstanding tax debt owing pursuant to the *Fort McKay first Nation Property Assessment and Taxation By-law*.

DATED: _____, 20_____.

Tax Administrator for the Fort McKay First Nation

**SCHEDULE XXV
(SUBSECTION 30(2))**

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____ [debtor's name]

ADDRESS: _____

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

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

AND TAKE NOTICE that a Demand for Payment/Notice of Enforcement dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that unless the above-noted outstanding taxes are paid in full on or before the thirtieth day after the date of this notice, or you have appeared before Council and shown cause as set out below, the following services provided to this property will be discontinued: [list services to be discontinued]

AND TAKE NOTICE that you may attend a meeting of the Council of the Fort McKay First Nation scheduled for _____, 20____ at _____ o'clock, [date to be within the thirty (30) days of the date set out below] at _____ [location], and show cause as to why the services should not be discontinued.

AND TAKE NOTICE that you may prevent cancellation of services by paying all taxes due and payable, with costs, to the Fort McKay First Nation on or before the thirtieth day after the date of this notice.

DATED: _____, 20____.

Tax Administrator for the Fort McKay First Nation

**SCHEDULE XXV
(SUBSECTION 30(2))**

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____ [debtor's name]

ADDRESS: _____

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

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

AND TAKE NOTICE that a Demand for Payment/Notice of Enforcement dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that unless the above-noted outstanding taxes are paid in full on or before the thirtieth day after the date of this notice, or you have appeared before Council and shown cause as set out below, the following services provided to this property will be discontinued: [list services to be discontinued]

AND TAKE NOTICE that you may attend a meeting of the Council of the Fort McKay First Nation scheduled for _____, 20____ at _____ o'clock, [date to be within the thirty (30) days of the date set out below] at _____ [location], and show cause as to why the services should not be discontinued.

AND TAKE NOTICE that you may prevent cancellation of services by paying all taxes due and payable, with costs, to the Fort McKay First Nation on or before the thirtieth day after the date of this notice.

DATED: _____, 20____.

Tax Administrator for the Fort McKay First Nation