



TSAWWASSEN FIRST NATION
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2009

PROPERTY TAXATION ACT

Enacted on April 3, 2009

Kim Baird

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TSAWWASSEN FIRST NATION

2009

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Preamble

WHEREAS the *Assessment Act* (British Columbia) and the *Assessment Authority Act* (British Columbia) apply in respect of the assessment of property for purposes of real property taxation under this Act;

AND WHEREAS the British Columbia Assessment Authority will assess Tsawwassen Lands in accordance with the *Assessment Act* (British Columbia), the regulations under that Act and the policies of the British Columbia Assessment Authority;

AND WHEREAS the Tsawwassen Legislature has given notice of this Act and has considered any representations received;

NOW THEREFORE the Tsawwassen Legislature enacts as follows:

PART 1 – PRELIMINARY MATTERS

Citation

1 This Act may be cited as the *Property Taxation Act*

Definitions

2 In this Act:

“annual expenditure budget” means the budget made by the Executive Council for the expenditure of revenues raised under this Act to be included in the Tsawwassen First Nation proposed annual budget made in accordance with the *Financial Administration Act*;

“annual rates regulation” means the regulation made under section 22 of this Act;

“assessed value” means assessed value determined under the *Assessment Act*;

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

“assessment roll” means an assessment roll as defined in the *Assessment Act*;

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

“comprehensive servicing agreement” means the comprehensive servicing agreement for the Stahaken subdivision referred to in the Memorandum of Agreement dated October 1, 2008, between Delta and Tsawwassen First Nation;

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

“Delta” means the Corporation of Delta;

“Delta tax rate” means the rate of tax levied by Delta under section 197 (1) (a) of the *Community Charter* (British Columbia) and used by Delta to determine the charge payable by the holder of a Stahaken leasehold interest for municipal services provided by Delta under the Comprehensive Servicing Agreement for the Stahaken subdivision;

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

“final agreement” means the Tsawwassen First Nation Final Agreement among Tsawwassen First Nation, Her Majesty the Queen in right of Canada and Her Majesty the Queen in right of British Columbia, and includes amendments to that agreement made in accordance with it;

“highway” means a highway as defined in the *Assessment Act*;

“holder” means a person who is an occupier or an owner of property in Tsawwassen Lands;

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

“improvement” means improvement as defined in the *Assessment Act*;

“interest in land” or **“property”** includes land and improvements;

“land” means land as defined in the *Assessment Act*;

“local authority” means

- (a) a municipality,
- (b) the City of Vancouver,
- (c) a regional district,
- (d) the trust council, a local trust committee and the trust fund board within the meaning of the *Islands Trust Act* (British Columbia),
- (e) a greater board,
- (f) an improvement district, and

- (g) any other local body prescribed by regulation as a local authority for the purposes of one or more provisions of this Act or the *Local Government Act* (British Columbia);
- “manufactured home”** means a manufactured home as defined in the *Manufactured Home Act* (British Columbia);
- “municipality”** means a municipality located in British Columbia but does not include the City of Vancouver;
- “non-member”** means an individual who has reached the age of majority, is not a Tsawwassen Member and is either
- (a) a registered owner of real property on Tsawwassen Lands and not ordinarily resident on Tsawwassen Lands, or
 - (b) ordinarily resident on Tsawwassen Lands;
- “occupier”** means an occupier as defined in the *Assessment Act*;
- “owner”** in respect of real property, means the registered owner of an estate in fee simple, and includes,
- (a) if a person is a registered owner of a life estate, the tenant for life,
 - (b) if there is an agreement for sale and purchase of the real property, the registered holder of the last registered agreement for sale and purchase, and
 - (c) if the real property is held or occupied in the manner referred to in sections 26, 27 and 28 of the *Assessment Act*, the holder or occupier;
- “parcel”** means parcels as defined in the *Assessment Act*;
- “partnering agreement”** means an agreement between Tsawwassen First Nation and a person or public authority under which the person or public authority agrees to provide a service on behalf of Tsawwassen First Nation, other than a service that is part of the general administration of Tsawwassen First Nation;
- “person”** includes a partnership, syndicate, association, corporation, unincorporated entity and the agent and trustee of a person;
- “property class”** means a property class as defined in the *Assessment Act*;
- “property taxation authority”** means the Tsawwassen Property Taxation Authority established under section 5 (1);
- “register”**, in relation to property, means registration in the records of the land title office of the land title district in which the property is located and **“registered”** and **“registration”** have corresponding meanings;
- “resolution”** means a motion passed and approved by a majority of the Executive Council present at a duly convened meeting;
- “service”** means, in relation to Tsawwassen First Nation, an activity, work or facility undertaken or provided by or on behalf of Tsawwassen First Nation;
- “Stahaken leasehold interest”** means a leasehold interest identified in Appendix D-5 of the final agreement;
- “Stahaken subdivision”** means the residential subdivision located on Tsawwassen Lands developed by Stahaken Developments Ltd.
- “tax administrator”** means a person appointed under section 7 by the Executive Council to administer this Act;

“**tax arrears certificate**” means a certificate containing the information set out in Schedule 4;

“**tax certificate**” means a certificate containing the information set out in Schedule 3;

“**tax notice**” means a notice containing the information set out in Schedule 2;

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

“**taxable property**” means any property that is subject to taxation under this Act;

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

“**taxes**” include

- (a) all taxes imposed, levied, assessed or assessable under this Act, all penalties, interest and costs added to taxes under this Act and all payments, if any, in lieu of taxes, and
- (b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of Tsawwassen First Nation, and all penalties, interest and costs added to taxes under such a law;

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

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

Interpretation in this Act for words and expressions defined in Tsawwassen Constitution

- 3 Words and expressions not defined in this Act, but defined in the Tsawwassen Constitution have the meanings ascribed to them in the Tsawwassen Constitution.

Further about interpretation

- 4 The provisions of this Act are severable, and if any provision of this Act 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 Act and the decision that it is invalid must not affect the validity of the remaining portions of this Act.

PART 2 – ADMINISTRATION

Tsawwassen property taxation authority

- 5 (1) There is hereby established a Tsawwassen Public Institution to be known as the Tsawwassen Property Taxation Authority.
- (2) Three members of the Executive Council are to be appointed directors of the property taxation authority.
- (3) To provide for the representation of non-members on matters related to residential property taxation, the Executive Council must appoint at least one additional director of the property taxation authority who is a non-member.
- (4) A non-member director appointed under subsection (3) holds office during good behaviour for a term not exceeding 3 years, subject to removal for cause by the Executive Council at any time.

- (5) Tsawwassen First Nation must consult with non-members respecting the appointment under subsection (3).

Rules of practice and procedure

- 6 The property taxation authority may establish rules of practice and procedure to be followed by the property taxation authority.

Tax administrator

- 7 (1) The Executive Council
- (a) must appoint a tax administrator to administer this Act, and
 - (b) may specify the terms and conditions of the appointment.
- (2) The tax administrator must fulfill the responsibilities given to the tax administrator under this Act including the collection of property taxes and the enforcement of payment under this Act.
- (3) The tax administrator, with the consent of chief administrative officer, may assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of Tsawwassen First Nation.

Notice to British Columbia of Tsawwassen Law respecting property taxes

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

**PART 3 – APPROVALS FOR RESIDENTIAL PROPERTY:
TAX RATES, EXEMPTIONS, GRANTS AND EXPENDITURES**

Residential property taxation

- 9 In respect of residential property taxation on Tsawwassen Lands the property taxation authority by resolution must approve
- (a) the rate of residential tax in each tax year, being a composite of the following:
 - (i) an education equivalency tax rate for general Tsawwassen First Nation purposes, that is not less than the tax rate set for property in each property class under the Assessment Act for property in those classes in that year for tax imposed under the *School Act* (British Columbia) applicable to Delta School District No. 37;

- (ii) tax rates sufficient to pay the requisitioned amounts to meet the costs of services as provided by Greater Vancouver Regional District, South Coast British Columbia Transportation Authority and other Provincial taxation authorities in accordance with the amounts requisitioned by such authorities;
 - (iii) a tax rate sufficient to meet the costs of the provision of local services by Tsawwassen First Nation including but not limited to administration and management costs of the property taxation authority that are approved by the property taxation authority,
- (b) the setting of annual exemptions and grants, and
 - (c) an annual expenditure budget for the local services for residential properties.

Allocation of revenue derived from education equivalency tax rate

- 10** For 12 successive years commencing on the Effective Date, the property taxation authority is to allocate 100% of the revenues collected under section 9 (a) (i) to the Tsawwassen Government.

Cost-control for local services for residential properties

- 11** (1) The property taxation authority may recommend that Tsawwassen First Nation invite competitive bids for the local services referred to in section 9 (c) if the property taxation authority determines that the cost of the services are demonstrably above comparable sector standards.
- (2) Tsawwassen First Nation will undertake to reach agreement on providing the services referenced in paragraph 9 (c) at costs that are
- (a) in accordance with industry sector standards, and
 - (b) compatible with employment conditions prevailing for Tsawwassen Government public services.

PART 4 – LIABILITY FOR TAXATION

Application

- 12** This Act applies to all property located within Tsawwassen Lands.

Tax liability

- 13** (1) Except as provided in Part 5, property in Tsawwassen Lands is subject to taxation under this Act.
- (2) Taxes levied under this Act are a debt owed to Tsawwassen First Nation, recoverable by Tsawwassen First Nation in any manner provided for in this Act or in a court of competent jurisdiction.
- (3) If a person's interest in property is not subject to taxation, the liability for taxation of any other person in the same property is not affected.
- (4) If a person alleges that he or she is not liable to pay taxes imposed under this Act, the person may
- (a) seek a remedy from the tax administrator or the Executive Council, or
 - (b) initiate proceedings in a court of competent jurisdiction.

- (5) Taxes are due and payable under this Act notwithstanding a proceeding under subsection (4).
- (6) Any persons who share the same interest in taxable property are jointly and severally liable to Tsawwassen First Nation for all taxes imposed on that taxable property under this Act during the taxation year and for all unpaid taxes imposed in a previous taxation year, including, for clarity, interest, penalties and costs as provided in this Act.
- (7) If the fee simple of land is vested in Tsawwassen First Nation, but the land is held or occupied other than by or on behalf of Tsawwassen First Nation those lands and improvements are liable to taxation.
- (8) An occupier of land in Tsawwassen First Nation assessed under the *Assessment Act* (British Columbia) is liable to taxation in the same manner as an occupier of land taxed under subsection (7).
- (9) Any debt owed to Tsawwassen First Nation from any taxes imposed, levied, assessed or assessable under the Tsawwassen Law entitled “Tsawwassen First Nation Property Taxation Bylaw, 1994”, existing immediately before the Effective Date,
 - (a) is a debt owed to Tsawwassen First Nation under this Act, and
 - (b) may be collected in accordance with this Act, notwithstanding any
 - (i) replacement interest that may have been created in Tsawwassen Lands, or
 - (ii) right of any person to be granted a replacement interest in Tsawwassen Lands.
- (10) For greater certainty, Status Indians ordinarily resident on Tsawwassen Lands, that are not Tsawwassen Members, are liable to pay taxes imposed under this Act.

[Amended by Bill 25-2009; Enacted on September 16, 2009]

Tax refunds

14 (1) If

- (a) the assessor, the Executive Council or the Supreme Court determines that a person is not liable for taxes under this Act, or
- (b) it is determined under this Act that a person was taxed in excess of the proper amount,

the tax administrator must refund to the person any excess taxes paid by that person.

- (2) If a person is entitled to a refund of taxes, the Executive Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to Tsawwassen First Nation in respect of taxable property held by that person.
- (3) If a person is entitled to be refunded an amount of taxes paid under this Act, the tax administrator must pay the person interest, in accordance with the following rules:
 - (a) interest accrues from the date that the taxes were originally paid to Tsawwassen First Nation;

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

PART 5 – EXEMPTIONS FROM TAXATION

Statutory exemptions

- 15** (1) If not already exempted under the final agreement , the Tsawwassen Tax Treatment Agreement or the *Treaty First Nations Taxation Act* (British Columbia), the following property is exempt from taxation:
- (a) land, improvements or both vested in or held by British Columbia;
 - (b) land, improvements or both vested in or held by Tsawwassen First Nation jointly with another First Nation, British Columbia, a municipality or a regional district;
 - (c) land, improvements or both that if they were located in a municipality would be exempt from municipal taxation by an Act of British Columbia.
- (2) For greater certainty, while the exemption under clause 17 of Chapter 20 [*Taxation*] of the final agreement in respect of real property is in effect for Tsawwassen Members on Tsawwassen Lands, land, improvements or both vested in or held by a Tsawwassen Member are exempt from taxation.

Permissive exemptions

- 16** (1) Subject to this section and to any prior approval required by the property taxation authority, the Executive Council by regulation may exempt land, improvements or both referred to in subsection (2) from taxation.
- (2) Tax exemptions may be provided under this section for the following:
- (a) land or improvements that
 - (i) are owned or held by a charitable, philanthropic or other not for profit corporation, and
 - (ii) the Executive Council considers are used for a purpose directly related to the purposes of the corporation;
 - (b) land or improvements that
 - (i) are owned or held by a first nation, municipality, regional district or other local authority, and
 - (ii) the Executive Council considers are used for a purpose of the local authority;
 - (c) land or improvements that the Executive Council considers would otherwise qualify for exemption under section 15 were it not for a secondary use;
 - (d) the interest of a public authority, local authority or any other corporation or organization in land or improvements that are used or occupied by the corporation or organization if

- (i) the land or improvements are owned by a public authority or local authority, and
 - (ii) the land or improvements are used by the corporation or organization for a purpose in relation to which an exemption under this section or section 15 would apply or could be provided if the land or improvements were owned by that corporation or organization;
- (e) the interest of a public authority, local authority or any other corporation or organization in land or improvements that are used or occupied by the corporation or organization if
- (i) the land or improvements are owned by a person who is providing a service to Tsawwassen First Nation under a partnering agreement,
 - (ii) an exemption under section 17 would be available for the land or improvements in relation to the partnering agreement if they were used in relation to the service,
 - (iii) the partnering agreement expressly contemplates that the Executive Council may provide an exemption under this section, and
 - (iv) the land or improvements are used by the corporation or organization for a purpose in relation to which an exemption under this section or section 15 would apply or could be provided if the land or improvements were owned by that corporation or organization;
- (f) land or improvements used or occupied by a religious organization, as tenant or licensee, for the purpose of public worship or for the purposes of a hall that the council considers is necessary to land or improvements so used or occupied;
- (g) land or improvements owned or held by an athletic or service club or association and used as a public park or recreation ground or for public athletic or recreational purposes;
- (h) land or improvements owned or held by a person or organization and operated as a private hospital;
- (i) Tsawwassen Lands held or occupied by a person for the purpose of harvesting timber on those lands under a licence or permit issued by, or an agreement entered into with, Tsawwassen First Nation;
- (j) Tsawwassen Lands and improvements that are
- (i) owned by Tsawwassen First Nation, and
 - (ii) rented by Tsawwassen First Nation as social housing to persons who, applying the test established for this purpose by the Canada Mortgage and Housing Corporation or a comparable objective test, are determined to be in core housing need.
- (4) Subject to subsection (5), a regulation under this section must establish the term of the exemption, which may not be longer than 10 years.
- (5) If only a portion of a parcel of land is exempt under this section, the regulation must include a description of the land that is satisfactory to the assessor.

- (6) A regulation under this section ceases to apply to property, the use or ownership of which no longer conforms to the conditions necessary to qualify for exemption and, after this, the property is liable to taxation.

Partnering, heritage, riparian and other special exemption authority

17 (1) In this section:

“**eligible property**” means property that is eligible under subsection (2);

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

- (2) The following property is eligible for a tax exemption under this section:
- (a) eligible partnering property, being property that
 - (i) is owned by a person or public authority providing a service under a partnering agreement, and
 - (ii) the Executive Council considers will be used in relation to the service being provided under the partnering agreement;
 - (b) eligible heritage property, being property that is
 - (i) protected heritage property,
 - (ii) subject to a heritage revitalization agreement
 - (iii) subject to a covenant under section 219 of the *Land Title Act* (British Columbia) that relates to the conservation of heritage property, or
 - (iv) if property referred to in subparagraphs (i) to (iii) is a building or other improvement so affixed to the land as to constitute real property, an area of land surrounding that improvement;
 - (c) eligible riparian property, being property that
 - (i) is riparian land,
 - (ii) is subject to a covenant under section 219 of the *Land Title Act* (British Columbia) that
 - (A) relates to the protection of the property as riparian property, and
 - (B) has Tsawwassen First Nation granting the exemption under this section as a covenantee in whose favour the covenant is made, and
 - (iii) meets any other requirements prescribed by regulation of the Executive Council;
 - (d) eligible cemetery property, being land held for cemetery, mausoleum or columbarium purposes;
 - (e) eligible golf course property, being land maintained as a golf course.
- (3) The Executive Council by regulation may exempt eligible property from taxation under this Act
- (a) to the extent provided in the regulation, and
 - (b) subject to any conditions established by an exemption agreement.
- (4) For the purposes of this section, the Executive Council may enter into an agreement with a particular owner of property that is exempt or is to be exempt

under this section, respecting the extent of the exemption applicable to that owner and the conditions on which it is made.

- (5) Without limiting subsection (4), an exemption agreement may do one or more of the following:
- (a) require the eligible property to be subject to a covenant under section 219 of the *Land Title Act* (British Columbia) in favour of Tsawwassen First Nation;
 - (b) provide that the exemption is subject to specified conditions;
 - (c) provide that, if
 - (i) a condition is not met,
 - (ii) a required covenant under section 219 of the *Land Title Act* (British Columbia) is discharged, or
 - (iii) any other circumstances specified in the agreement occur,the property owner must pay to Tsawwassen First Nation an amount determined in accordance with the agreement.
- (6) A regulation under this section
- (a) must specify the term of the exemption,
 - (b) may be adopted only after notice of the proposed regulation has been given in accordance with section 16,
 - (c) may be adopted only by an affirmative vote of at least 2/3 of all members of the property taxation authority, and
 - (d) does not apply to taxation in a calendar year unless it comes into force on or before October 31 in the preceding calendar year.
- (8) An exemption under this section ceases to apply to property, the use or ownership of which no longer conforms to the conditions necessary to qualify for exemption and, after this, the property is liable to taxation.

Revitalization tax exemptions

- 18** (1) In this section:
- “**exemption agreement**” means an agreement under subsection (7);
 - “**exemption certificate**” means a revitalization tax exemption certificate under subsection (8);
 - “**revitalization program regulation**” means a regulation of the Executive Council under subsection (4).
- (2) The Executive Council, for the purpose of encouraging revitalization in Tsawwassen First Nation, by regulation may provide tax exemptions for land, improvements or both, in accordance with this section.
- (3) For a revitalization tax exemption under this section to apply to a particular property,
- (a) the exemption must be in accordance with a revitalization program regulation,
 - (b) an exemption agreement must be applicable to the property, and
 - (c) an exemption certificate for the property must have been issued.

- (4) The Executive Council must establish by regulation a revitalization tax exemption program that includes the following:
 - (a) a description of the reasons for and the objectives of the program;
 - (b) a description of how the program is intended to accomplish the objectives;
 - (c) a description of the kinds of property, or related activities or circumstances, that will be eligible for tax exemptions under the program;
 - (d) the extent of the tax exemptions available;
 - (e) the amounts of tax exemptions that may be provided under the regulation, by specifying amounts or by establishing formulas by which the amounts are to be determined, or both;
 - (f) the maximum term of a tax exemption that may be provided under the regulation, which may not be longer than 10 years.
- (5) A revitalization program regulation
 - (a) may include other provisions the Executive Council considers advisable respecting the program including but not limited to
 - (i) the requirements that must be met before an exemption certificate may be issued,
 - (ii) conditions that must be included in an exemption certificate, and
 - (iii) provision for a recapture amount that must be paid by the owner of the property to Tsawwassen First Nation if the conditions specified in the exemption certificate are not met, and
 - (b) may differ for different
 - (i) areas of Tsawwassen Lands,
 - (ii) property classes under the *Assessment Act* (British Columbia),
 - (iii) classes of land or improvements, or both, as established by the regulation,
 - (iv) activities and circumstances related to a property or its uses, as established by the regulation, and
 - (v) uses as established by zoning regulation.
- (6) A revitalization program regulation may be adopted only after notice of it has been given in accordance with section 19.
- (7) The property taxation authority may enter into an agreement with the owner of a property respecting
 - (a) the provision of a revitalization tax exemption under this section,
 - (b) any requirements that must be met before an exemption certificate is issued, and
 - (c) any conditions on which the revitalization tax exemption is to be provided.
- (8) Once
 - (a) all requirements established in the revitalization program regulation, and
 - (b) any additional requirements established in the applicable exemption agreement
 have been met, a revitalization tax exemption certificate must be issued for the property in accordance with the exemption agreement.

- (9) An exemption certificate must specify the following in accordance with the revitalization program regulation and applicable exemption agreement:
 - (a) the extent of the tax exemption;
 - (b) the amount of the tax exemption or the formula for determining the exemption;
 - (c) the term of the tax exemption;
 - (d) if applicable, the conditions on which the tax exemption is provided;
 - (e) if applicable, that a recapture amount is payable if the exemption certificate is cancelled, and how that amount is to be determined.
- (10) If an applicable exemption certificate has not been cancelled, the land or improvements, or both, described in the exemption certificate are exempt from taxation under this Act.
- (11) The Executive Council may cancel an exemption certificate
 - (a) on the request of the property owner, or
 - (b) if any of the conditions specified in the exemption certificate are not met.
- (12) An exemption certificate or cancellation does not apply to taxation in a calendar year unless the exemption certificate is issued or cancelled, as applicable, on or before October 31 in the preceding year.
- (13) The tax administrator must
 - (a) provide a copy of an exemption certificate to the relevant assessor as soon as practicable after it is issued, and
 - (b) if applicable, notify that assessor as soon as practicable after an exemption certificate is cancelled.

Notice of permissive tax exemptions

- 19** (1) The Executive Council must give notice of a proposed regulation under this Part.
- (2) Subject to subsection (3), the notice under subsection (1) must
 - (a) identify the property that would be subject to the regulation,
 - (b) describe the proposed exemption,
 - (c) state the number of years that the exemption may be provided, and
 - (d) provide an estimate of the amount of taxes that would be imposed on the property if it were not exempt, for the year in which the proposed regulation is to take effect and the immediately following 2 years.
- (3) In the case of a regulation under section 16 the notice under subsection (1) of this section must include a general description of each of the following:
 - (a) the reasons for and the objectives of the program;
 - (b) how the proposed program is intended to accomplish the objectives;
 - (c) the kinds of property, or related activities or circumstances, that will be eligible for a tax exemption under the program;
 - (d) the extent, amounts and maximum terms of the tax exemptions that may be provided under the program.

Provincial taxing authorities

- 20** On the imposition by Tsawwassen First Nation of a property tax for the purpose of raising the amount of a specific requisition received from a Provincial taxation authority
- (a) to the extent that land and improvements in Tsawwassen Lands were treated as taxable under the applicable Act for the purpose of determining the amount of the requisition, land and improvements must be treated as taxable,
 - (b) to the extent that land and improvements were treated as exempt under the applicable Act for that purpose, land and improvements must be treated as exempt from the tax, and
 - (c) the rates applied to each property class in order to determine the amount of the requisition must be applied to the net taxable value of land and improvements in each property class under the *Assessment Act*.

PART 6 – GRANTS AND TAX ABATEMENT

Annual grants

- 21**
- (1) The Executive Council by regulation must provide for a grant to a person who would be entitled to a grant under the provisions of the *Home Owner Grant Act* (British Columbia) if the person's property was subject to taxation by a local government.
 - (2) A grant under subsection (1) must be in an amount equal to the amount to which a person would be entitled under the *Home Owner Grant Act* (British Columbia) if the person's property was subject to taxation by a local government.
 - (3) Subject to the prior approval of the property taxation authority, the Executive Council by regulation may provide for a grant to persons with financial needs as defined by regulation of the Executive Council.

PART 7 – LEVY OF TAX

Tax levy

- 22**
- (1) On or before May 28 in each taxation year, and subject to section 9, the Executive Council must make an annual rates regulation.
 - (2) In each taxation year, the Executive Council must approve, subject to section 9,
 - (a) an education equivalency tax rate for general Tsawwassen First Nation purposes, that is not less than the tax rate set for property in each property class under the *Assessment Act* for property in those classes in that year for tax imposed under the *School Act* (British Columbia) applicable to Delta School District No. 37,
 - (b) tax rates sufficient to pay the requisitioned amounts to meet the costs of services as provided by Greater Vancouver Regional District, South Coast British Columbia Transportation Authority and other Provincial taxation authorities in accordance with the amounts requisitioned by such authorities, and

- (c) tax rates sufficient to meet the costs of the provision of local services by Tsawwassen First Nation, including but not limited to administration and management costs of the property taxation authority that are approved by it.
- (3) The Executive Council may establish a different tax rate for each property class.
- (4) The Executive Council by regulation may impose a different residential tax rate for the Stahaken subdivision in accordance with subsections (5) and (6).
- (5) Subject to subsection (6), in each year that Delta charges holders of Stahaken leasehold interests for municipal services provided by Delta to the Stahaken subdivision in accordance with the comprehensive servicing agreement, the Executive Council by regulation must reduce the rate of tax levied against Stahaken leasehold interests by an amount equal to the Delta tax rate.
- (6) The rate of tax levied against Stahaken leasehold interests must not be reduced below the total of the following rates:
 - (a) the rate set for that property class for tax under the *School Act* (British Columbia), applicable to School District 37 (Delta);
 - (b) the rate required to collect the amount to meet the requisition collected under subsection (2) (b) for that property class.
- (7) Taxes levied under this section are
 - (a) to be calculated by applying the rate of tax against each \$1 000 of assessed value of the land and improvements, and
 - (b) deemed to be imposed on January 1 of the taxation year in which the levy is first made.

Tax payments

- 23** (1) Taxes are due and payable on or before July 2 of the taxation year in which they are levied.
- (2) Taxes must be paid at the administration offices of Tsawwassen First Nation during normal business hours,
 - (a) by cheque or money order made payable to Tsawwassen First Nation, or
 - (b) by cash.

PART 8 – TAX ROLL AND TAX NOTICE

Tax roll

- 24** (1) In each taxation year, the tax administrator must create a tax roll for that taxation year.
- (2) The tax roll must be in paper or electronic form and must contain the following information:
 - (a) a description of the property as it appears on the assessment roll;
 - (b) the name and address of the holder entered on the assessment roll with respect to the property;
 - (c) the name and address of every person entered on the assessment roll with respect to the property;

- (d) the assessed value by classification of the land and the improvements as it appears in the assessment roll, exclusive of exemptions, if any;
 - (e) the amount of taxes levied on the property in the current taxation year under this Act;
 - (f) the amount of any unpaid taxes from previous taxation years.
- (3) The tax administrator may use the certified assessment roll as the tax roll by adding the following information to the assessment roll:
- (a) the amount of taxes levied on the property in the current taxation year under this Act;
 - (b) the amount of any unpaid taxes from previous taxation years.

Annual tax notices

- 25**
- (1) On or before June 1 in each taxation year, the tax administrator must mail a tax notice to
 - (a) each holder of taxable property under this Act, and
 - (b) each person whose name appears on the tax roll in respect of the property to the address of the person as shown on the tax roll.
 - (2) The tax administrator must enter on the tax roll the date of mailing a tax notice.
 - (3) The mailing of the tax notice by the tax administrator constitutes a statement of and demand for payment of the taxes.
 - (4) If a number of properties are assessed in the name of the same holder, any number of those properties may be included in one tax notice.
 - (5) If the holder of a charge on taxable property gives notice to the assessor and the assessor enters the holder's name on the assessment roll, the tax administrator must mail a copy of all tax notices issued in respect of the property to the holder of the charge during the duration of the charge.

Amendments to tax roll and tax notices

- 26**
- (1) If
 - (a) the assessment roll has been revised, or
 - (b) a supplementary assessment roll is issued,
 the tax administrator must
 - (c) amend the tax roll, or
 - (d) create a supplementary tax roll,
 as necessary, and must mail an amended tax notice to every person affected by the amendment [or supplementary tax roll].
 - (2) The duties imposed on the tax administrator with respect to the tax roll and the provisions of this Act relating to tax rolls, so far as they are applicable, apply to supplementary tax rolls.
 - (3) If an amended tax notice indicates a reduction in the amount of taxes owing, the tax administrator must immediately refund any excess taxes that have been paid, in accordance with section 14.
 - (4) If 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.

- (5) However,
 - (a) the taxpayer must be given 30 days to pay the taxes due and payable under subsection (4), and
 - (b) a penalty and interest must not be added in that 30 day period.

Subdivision

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

Requests for information

- 28 (1) The tax administrator may deliver a request for information in the form set out in Schedule 1 to a holder or a person who has disposed of property
- (2) A person to whom the tax administrator delivers the request for information must provide the information to the tax administrator, within 14 days or a longer period specified in the request.
- (3) The tax administrator is not bound by the information provided in response to the request.

PART 9 – PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for payments

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

Tax certificate

- 30 On receipt of a written request and payment of any fee prescribed by regulation of the Executive Council, the tax administrator must issue a tax certificate showing whether taxes have been paid in respect of an interest in land, and if not, the amount of taxes outstanding.

PART 10 – PENALTIES AND INTEREST

Penalty

- 31** If all or part of the taxes remain unpaid after July 2 of the year in which they are levied, a penalty of 10% of the portion that remains unpaid must be added to the amount of the unpaid taxes and the amount so added is deemed for all purposes to be part of the taxes.

Interest

- 32** If all or any portion of taxes remains unpaid on July 2 of the year levied, the unpaid portion accrues interest at the prime lending rate set from time to time by the principal banker to Tsawwassen First Nation plus 2% per annum, compounded monthly.

Application of payments

- 33** Payments for taxes must be credited by the tax administrator as follows:
- (a) first, to taxes, including interest, from previous taxation years;
 - (b) second, to a penalty added in the current taxation year;
 - (c) third, to unpaid taxes for the current taxation year.

PART 11 – REVENUES AND EXPENDITURES

Revenues and expenditures

- 34**
- (1) All revenues derived from taxes levied under section 22 must be placed into the general revenue fund of Tsawwassen First Nation.
 - (2) The revenues referred to in subsection (1) that are derived from taxes levied under section 22 (2) (c) constitute a special account within the general revenue fund called the local revenue account.
 - (3) An expenditure out of the general revenue fund may only be made under the authority of an annual budget approved by the Tsawwassen Legislature.

Monies not immediately required

- 35** If revenues raised under this Act are not immediately required, the tax administrator must invest those moneys in one or more of the following:
- (a) securities of Canada or of a province;
 - (b) securities guaranteed for principal and interest by Canada or by a province;
 - (c) securities of a municipal finance authority or the First Nations Finance Authority;
 - (d) investments guaranteed by a bank, trust company or credit union;
 - (e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

PART 12 – COLLECTION AND ENFORCEMENT

Recovery of unpaid taxes

- 36** (1) The debt referred to in section 13 (2) is recoverable by Tsawwassen First Nation

- (a) in the Supreme Court, and
 - (b) additionally by any method authorized by law
- and, unless otherwise provided, the use of one method does not prevent seeking recovery of the debt 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) If the tax administrator has reasonable grounds to believe that a debtor intends
 - (a) to remove the debtor's personal property from Tsawwassen Lands, or
 - (b) intends to dismantle or remove the debtor's improvements on Tsawwassen Lands, or
 - (c) take any other actions that may prevent or impede the collection of unpaid taxes owing under this Act,
 the tax administrator may apply to the Supreme Court for a remedy, whether or not the time for payment of the taxes has expired.
 - (5) Before commencing enforcement proceedings the tax administrator must request and obtain written authorization from the Executive Council.

Tax arrears certificate

- 37** (1) Subject to subsection (2), before taking any enforcement measures or commencing any enforcement proceedings under this Part, the tax administrator must
 - (a) issue a tax arrears certificate, and
 - (b) deliver it to every person named on the tax roll in respect of that property.
- (2) A tax arrears certificate must not be issued for at least 6 months after the day on which the taxes become due.

Creation of lien

- 38** (1) Unpaid taxes are a lien on the interest in land to which they pertain and that lien
 - (a) attaches to that interest in land, and
 - (b) binds subsequent holders of that interest in land.
- (2) The tax administrator must maintain a list of all liens created under this Act.
- (3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land to which the lien is attached.
- (4) The tax administrator may apply to the Supreme Court to protect or enforce a lien under subsection (1) if the tax administrator determines such action is necessary or advisable.
- (5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator must register a discharge of the lien without delay.
- (6) Discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

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

PART 13 – GENERAL PROVISIONS AND REGULATIONS

Disclosure of information

- 39** (1) The tax administrator or any other person who has custody or control of information or records obtained or created under this Act must not disclose the information or records except
- (a) in the course of administering this Act or a regulation made under this Act, or performing functions under this Act,
 - (b) in any proceedings held in accordance with the *Assessment Act* (British Columbia), a court of law or pursuant to a court order, or
 - (c) in accordance with subsection (2).
- (2) The tax administrator may disclose to the agent of a holder of 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 in writing by the holder referred to in that subsection.

Disclosure for research purposes

- 40** Despite section 39, the property taxation authority may disclose information and records to a third party for research purposes, including statistical research, if
- (a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form, or
 - (b) the research cannot reasonably be accomplished unless
 - (i) the information is provided in an identifiable form, and
 - (ii) the third party has signed an agreement with the Executive Council to comply with the latter's requirements respecting the use, confidentiality and security of the information.

Validity

- 41** Nothing under this Act may be rendered void or invalid, nor is the liability of any person to pay tax or any other amount under this Act affected by
- (a) an error or omission in a valuation,
 - (b) a valuation based solely on information in the hands of the assessor or of the tax administrator,
 - (c) an error or omission in a tax roll, tax notice or notice given under this Act, or
 - (d) a failure of Tsawwassen First Nation, the tax administrator or the assessor to do something within the required time.

Limitation on proceedings

- 42** (1) A person may not commence an action or proceeding for the return of money paid to Tsawwassen First Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount

paid under this Act, after the expiration of 6 months from the making of the payment.

- (2) If a person fails to start an action or proceeding within the time limit described in this section, then money paid to Tsawwassen First Nation is conclusively deemed to have been voluntarily paid.

Notices

- 43** (1) If in this Act a notice is required to be given by mail, or if the method of giving the notice is not otherwise specified, the notice must be given
- (a) by mail addressed to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll,
 - (b) if the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property, or
 - (c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll.
- (2) Except where otherwise provided in this Act,
- (a) a notice given by mail is deemed received on the fifth day after it is posted,
 - (b) a notice posted on property is deemed received on the second day after it is posted, and
 - (c) a notice given by personal delivery is deemed received upon delivery.

Regulations

- 44** (1) The Executive Council may make regulations it considers necessary or advisable for purposes under this Act.
- (2) Without prejudice to the generality of subsection (1), the Executive Council may make regulations
- (a) for any purpose in relation to which regulations are provided for in this Act,
 - (b) prescribing any matter or thing referred to in this Act as prescribed or to be prescribed,
 - (c) respecting the form and content of applications, notices and reports that are required or permitted under this Act.
 - (d) defining words and expressions that are used but not defined in this Act, and
 - (e) generally for the purpose of giving effect to this Act.
- (3) The property taxation authority may make bylaws it considers necessary or advisable for purposes under this Act.

Interpretation

- 45** The *Interpretation Act* (British Columbia) applies to this Act and the regulations, unless the context or another Tsawwassen enactment otherwise requires.

Commencement

- 46** This Act comes into force on the date of its enactment by the Tsawwassen Legislature.

Schedule 1
(Section 28 (1))

**Request for Information by Tax Administrator
for Tsawwassen First Nation**

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

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

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

Tax Administrator for Tsawwassen First Nation

Dated: _____, 20__.

Schedule 2
(Sections 2 and 25 (1))

Tax Notice

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

PURSUANT to the *Property Taxation Act*, , 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 _____. Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made at the offices of Tsawwassen First Nation, located at 131 North Tsawwassen Drive, Delta, B.C, V4K 3N2, during normal business hours. Payment must be by cheque, money order or cash.

Taxes that are not paid by July 2nd 20__ incur penalties and interest in accordance with the *Property Taxation Act*.

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

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

Tax Administrator for Tsawwassen First Nation

Dated: _____, 20__ .

Schedule 3
(Sections 2 and 30 (1))

Tax Certificate

In respect of the interest in land described as: _____ and pursuant to the *Property Taxation Act*, I certify as follows:

That all taxes due and payable in respect of the above-noted 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-noted interest in land as of the date of this certificate.

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

Tax Administrator for Tsawwassen First Nation

Dated: _____, 20____ .

Schedule 4
(Sections 2 and 37 (1))

Tax Arrears Certificate

In respect of the interest in land described as: _____ and pursuant to the *Property Taxation Act*, I certify as follows:

That taxes, interest and penalties are unpaid in respect of the above-noted 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 offices of Tsawwassen First Nation, located at 131 North Tsawwassen Drive, Delta, B.C, V4K 3N2 during normal business hours. Payment must be by cheque, money order or cash.

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

Tax Administrator for Tsawwassen First Nation

Dated: _____, 20____.

