

SECHELT INDIAN GOVERNMENT DISTRICT

BYLAW NO. 2016 - 08

A Bylaw to Provide for the Taxation of Lands in the Sechelt Indian Government District

TABLE OF CONTENTS

PART I CITATION 1

PART II DEFINITIONS AND REFERENCES 2

PART III ADMINISTRATION 4

PART IV LIABILITY FOR TAXATION 4

PART V TAXATION EXEMPTIONS AND GRANTS 5

PART VI LEVY OF TAX 7

PART VII TAX NOTICES 10

PART VIII PAYMENT OF TAXES 13

PART IX COLLECTION AND ENFORCEMENT 15

PART X GENERAL PROVISIONS 17

WHEREAS:

- A. The District Council of the Sechelt Indian Government District has the power, under the *Sechelt Indian Band Self-Government Act and the Sechelt Indian Government District Enabling Act*, to make laws and bylaws in relation to taxation, for local purposes, of interests in Sechelt lands, and of occupants and tenants of Sechelt lands in respect of their interest in those lands; and
- B. The District Council of the Sechelt Indian Government District deems it to be in the best interests of the Sechelt Indian Government District to make a bylaw respecting taxation of interests in Sechelt lands;

NOW THEREFORE the District Council of the Sechelt Indian Government District, at a duly convened meeting, enacts as follows:

**PART I
CITATION**

1.0 Citation

- 1.1 This Bylaw may be cited for all purposes as the "*Sechelt Indian Government District Property Taxation Bylaw No. 2016-08*".

**PART II
DEFINITIONS AND REFERENCES**

2.0 Definitions and References

2.1 In this Bylaw:

“assessed value” has the meaning given to that term by the *BC Assessment Act*;

“Assessment Law” means the *Sechelt Indian Government District Property Assessment Law No. 2009-03*;

“assessment roll” has the meaning given to that term by the *BC Assessment Act*;

“assessor” has the meaning given to that term by the *BC Assessment Act*;

“budget” means the annual approved revenues and expenditures of the District;

“District” means the Sechelt Indian Government District established by the *Sechelt Indian Band Self- Government Act (Canada)*;

“District Council” means the District Council of the District;

“financial plan” means the Five Year Financial Plan approved annually by the District Council;

“holder” means a person in possession of property or a person who, for the time being,

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

“improvements” has the meaning given to that term by the *BC Assessment Act*;

“land” has the meaning given to that term by the *BC Assessment Act*;

“land title office” has the meaning given to that term by the *Sechelt Indian Government District Property Assessment Law No. 2009-03*;

“manufactured home” has the meaning given to that term by the *BC Assessment Act*;

“parcel” means any lot, block or other area in which land is held or into which it is subdivided, but does not include a highway;

“parcel tax” means a tax imposed on the basis of a single amount for each parcel, the taxable area of a parcel or the taxable frontage of a parcel;

“parcel tax bylaw” means a District law, bylaw or the bylaw of a local government that levies a parcel tax on property within the jurisdiction of the District;

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

“property” includes land and improvements;

“property class” has the meaning given to that term by the *BC Assessment Act*;

“property value tax” means a tax imposed on the basis of the value of land or improvements, or both;

“province” and “provincial” refer to the province of British Columbia;

“resolution” means a motion passed and approved by a majority of District Council present at a duly convened meeting;

“Sechelt lands” has the meaning given to that term in the *Sechelt Indian Band Self-Government Act* (Canada);

“SIB” means the Sechelt Indian Band established by the *Sechelt Indian Band Self-Government Act* (Canada);

“specified improvement” means an improvement of a utility company that is

- (a) a pole line, cable, tower, pole, wire, transformer, equipment, machinery, exchange equipment, main, pipe line or structure, other than a building,
- (b) erected or placed in, on or affixed to
 - (i) land, or
 - (ii) a building, fixture or structure in or on land, and
- (c) used by the company for local generation, transmission, distribution, manufacture or transportation of electricity, telephonic communication, water, gas or closed circuit television;

“taxes” means all taxes imposed, levied, assessed or assessable under this Bylaw, including taxes under Articles 12.0, 15.0, and 16.0 and all penalties, interest and costs added to such taxes;

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

“treasurer” means a person appointed by the District Council under section 3.1 to administer this Bylaw;

“user fee” means a fee imposed for all or part of a service based on a single amount for each property or by establishing different levels of fees in relation to different factors

“utility company” means an electric light, electric power, telephone, water, gas or closed circuit television company; and

“year” means a calendar year.

- 2.2 Where in this Bylaw provisions of the *Community Charter* (British Columbia) are made applicable to the District, references in that enactment have the following meanings:
- (a) “collector” means the treasurer;
 - (b) “council” means the District Council;
 - (c) “land title office” has the meaning given to it in section 2.1; and
 - (d) “municipality” means the District, except when the term is used to refer to the fee simple owner of the Sechelt lands or the geographical boundaries of the Sechelt lands, where “municipality” means the SIB.
- 2.3 If a provision of the *Community Charter* (British Columbia) that applies to the District under this Bylaw conflicts with a provision in this Bylaw, this Bylaw shall prevail to the extent of the conflict.
- 2.4 In this Bylaw, references to a Part (e.g. Part I), Article (e.g. Article 1.0), section (e.g. section 2.1), subsection (e.g. subsection 2.3(a)) or paragraph (e.g. paragraph 7.2(a)(i)) is a reference to the specified Part, Article, section, subsection or paragraph of this Bylaw, except where otherwise stated.
- 2.5 In this Bylaw the words “law” and “bylaw” are synonymous.

PART III ADMINISTRATION

3.0 *Treasurer*

- 3.1 The District Council shall, by resolution, appoint a treasurer to administer this Bylaw on the terms and conditions set out in the resolution.
- 3.2 The treasurer shall fulfill the responsibilities given to the treasurer under this Bylaw, including the collection of taxes and the enforcement of payment under this Bylaw.
- 3.3 The treasurer may, with the consent of the District Council, assign the performance of any duties of the treasurer to any officer, employee, contractor or agent of the District.

PART IV LIABILITY FOR TAXATION

4.0 *Application of Bylaw*

- 4.1 This Bylaw applies to all land and improvements within the jurisdiction of the District.

5.0 *Taxation of land and improvements*

- 5.1 Except as provided in Part V, all land and improvements are subject to taxation under this Bylaw.
- 5.2 Without limiting section 5.1, land, improvements or both held or occupied other than by or on behalf of the SIB are liable to taxation under this Bylaw.

6.0 Liability of holder

- 6.1 A person who, in any year, is a holder of land, improvements, or both, or of a taxable interest in them, is liable to the District for
- (a) all taxes imposed by the District on the land, improvements or both during the year; and
 - (b) all unpaid taxes imposed in a previous year.

7.0 Application of Manufactured Home Tax Act

- 7.1 The *Manufactured Home Tax Act* (British Columbia) is adopted by District Council as its own law and applies to manufactured homes located on the Sechelt lands in the same manner as it applies to manufactured homes located on other lands within the Province.
- 7.2 In applying the *Manufactured Home Tax Act* (British Columbia) under section 7.1,
- (a) “owner”, in respect of land on which a manufactured home is located, means the holder of that land; and
 - (b) where reference is made to the *Community Charter* (British Columbia), there shall also be a reference to this Law.

8.0 Interest on overpayment of taxes

- 8.1 If a person is refunded an amount of taxes paid under this Bylaw, the treasurer shall pay the person interest as set out in section 8.2.
- 8.2 Where a person is entitled to be refunded an amount of taxes paid under this Bylaw, the treasurer shall pay the person interest as follows:
- (a) the interest is payable from the later of
 - (i) September 1 of the year in which the taxes are due, and
 - (ii) if the tax payment is made after July 2 of the year in which the taxes are due, the 61st day after the payment is made;
 - (b) the interest rate is the rate prescribed by the Lieutenant Governor in Council under Section 239 of the *Community Charter*;
- 8.3 Section 8.2 does not require the payment of an amount of interest less than \$5.

**PART V
TAXATION EXEMPTIONS AND GRANTS**

9.0 Exemptions

- 9.1 The following property is exempt from taxation under this Bylaw to the extent indicated:
- (a) land, improvements or both vested in or held by the SIB;
 - (b) land, improvements or both vested in or held by the provincial government;
 - (c) land, improvements or both exempt from municipal taxation by an applicable provincial enactment;
 - (d) land, improvements or both
 - (i) of a public library under the *Library Act* (British Columbia), or

- (ii) vested in or held by a municipality and occupied by a public library under the *Library Act* (British Columbia);
- (e) the land actually used and occupied for the interment of the dead or in respect of which a certificate of public interest under the *Cremation, Interment and Funeral Services Act* (British Columbia) has been issued by the director under that Act, together with the improvements included as part of the cemetery, mausoleum or columbarium under that Act, other than
 - (i) premises used for the provision of funeral services within the meaning of that Act, except any part of those premises used for the provision of bereavement rites and ceremonies,
 - (ii) crematoriums within the meaning of that Act, and
 - (iii) premises, or that part of premises, used primarily for the sale of cemetery services or funeral services within the meaning of that Act;
- (f) a building set apart for public worship, and the land on which the building stands, if the holder of the property is
 - (i) the religious organization using the building,
 - (ii) a trustee for the use of that organization, or
 - (iii) a religious organization granting a lease of the building and land to be used solely for public worship;
- (g) a building set apart and used solely as a hospital under the *Hospital Act* (British Columbia), except a private hospital under that Act, together with the land on which the building stands;
- (h) land and improvements for future hospital requirements that are
 - (i) designated for the purposes of this section by the minister responsible for the *Hospital Act* (British Columbia), and
 - (ii) vested in, or held by, a society or corporation that is not operated for profit and that has as an object the operation of a hospital;
- (i) a building held by an incorporated institution of learning that is regularly giving children instruction accepted as equivalent to that given in a public school, in actual occupation by the institution and wholly in use for the purpose of giving the instruction, together with the land on which the building stands;
- (j) fruit trees;
- (k) improvements, other than dwellings and the fixtures, machinery and similar things mentioned in subsection (l), erected on farm land and used exclusively to operate a farm, up to but not exceeding an assessed value of \$50,000;
- (l) fixtures, machinery and similar things located on farm land and used exclusively to operate the farm that, if erected or placed, in or on land, a building or fixture or structure in or on it, would, as between landlord and tenant, be removable by the tenant;
- (m) an improvement designed, constructed or installed to provide emergency protection for persons or domestic animals in the event of a disaster or emergency within the meaning of the *Emergency Program Act* (British Columbia);
- (n) sewage treatment plants, manure storage facilities, effluent reservoirs, effluent lagoons, deodorizing equipment, dust and particulate matter eliminating equipment, but not including septic disposal systems; and
- (o) a floating dry dock, other than the onshore facilities of the floating dry dock, if the floating dry dock has a lift capacity greater than 20,000 tonnes.

- 9.2 The exemptions in subsections 9.1(a) and 9.1(b) do not apply where the land, improvements or both are held or occupied other than by or on behalf of the SIB or the provincial government, respectively.
- 9.3 An exemption under subsection 9.1(b), (d), (e), (f) or (i) extends only to taxation under subsection 12.1(a).

10.0 *Permissive exemptions*

- 10.1 The District Council may exempt land, improvements, or both, from taxation under subsection 12.1(a), to the same extent and in the same manner as a municipality may grant exemptions under sections 224 to 227 (inclusive) of the *Community Charter* (British Columbia).

11.0 *Home owner grants*

- 11.1 The District Council shall, in each year, provide a grant to holders who would be entitled to a grant under the provisions of the *Home Owner Grant Act* (British Columbia) if the holder's property was subject to taxation by a local government in the Province.
- 11.2 The obligation to provide a grant under section 11.1 is subject to the District receiving in each year a sufficient grant under the *Sechelt Indian Government District Home Owner Grant Act* (British Columbia).

**PART VI
LEVY OF TAX**

12.0 *Annual property tax rates Bylaw*

- 12.1 Each year, after adoption of the Financial Plan but before May 15, the District Council must, by bylaw, impose property value taxes for the year by establishing tax rates for
- (a) the District revenue proposed to be raised for the year from property value taxes, as provided in the Financial Plan; and
 - (b) the amounts to be collected for the year by means of rates established by the District to meet its taxing obligations in relation to a local government or public body.
- 12.2 A property value tax under section 12.1 shall be imposed
- (a) on all land and improvements, other than land and improvements that are exempt under Part V, Section 9 Exemptions; and
 - (b) on the basis of the assessed value of the land and improvements.
- 12.3 For the purposes of subsection 12.1(a), the Bylaw may establish for each property class
- (a) a single rate for all revenue to be raised, or
 - (b) separate rates for revenue to be raised for different purposes but, in this case, the relationships between the different property class rates shall be the same for all purposes.
- 12.4 For the purposes of subsection 12.1(b), for each local government or other public body in relation to which the amounts are to be collected,
- (a) the Bylaw shall establish separate rates for each property class, and

- (b) the relationships between the different property class rates shall be the same as the relationships established under section 12.3.
- 12.5 If the amount of revenue raised in any year for a body under subsection 12.1(b) is more or less than the amount that is required to meet the District's obligation, the difference shall be used to adjust the rate under subsection 12.1(b) for the next taxation year.
- 12.6 The minimum amount of tax under section 12.1 in any taxation year in respect of a taxable interest in land is one dollar (\$1.00).
- 12.7 Property value taxes under section 12.1 are deemed to be imposed on January 1 of the year in which the Bylaw under that section is adopted, unless expressly provided otherwise in this Law or by the enactment under which they are imposed.

13.0 Application of School Act (British Columbia) levy

- 13.1 The District shall be subject to the annual school tax levy imposed under the *School Act* (British Columbia) and shall collect and remit those taxes in the same manner as a municipality.

14.0 Application of provincial tax regulations

- 14.1 Any regulations made by the provincial Lieutenant in Governor in Council under section 199 of the *Community Charter* (British Columbia), respecting property tax generally, shall apply to the District.

15.0 Taxation of certain utility company property

- 15.1 A utility company that is carrying on business and has specified improvement in the jurisdiction of the District shall be taxed annually at the rate of 1% as follows:
 - (a) for a telephone or closed circuit television company, on the gross rentals received in the second preceding year from its subscribers for telephone or television service located in the jurisdiction of the District, including telephone interexchange tolls for calls between exchanges in the jurisdiction of the District;
 - (b) for any other utility company, on the amount received in the second preceding year by the company for electric light, electric power, water or gas consumed in the jurisdiction of the District, other than amounts received for
 - (i) light, power or water supplied for resale,
 - (ii) gas supplied for the operation of motor vehicles fueled by natural gas, or
 - (iii) gas supplied to any gas utility company, other than a government corporation as defined in the *Financial Administration Act* (British Columbia) or a subsidiary of a government corporation.
- 15.2 Tax imposed under section 15.1 is subject to the same remedies and penalties as property value taxes levied under this Bylaw.
- 15.3 A utility company liable to tax under section 15.1 shall
 - (a) by October 31 in each year, for the purpose of determining the tax payable in the next year, file with the treasurer a return of the revenue referred to in that section that was received in the preceding year, and

- (b) pay the tax imposed in accordance with Article 18.0.
- 15.4 As an exception to sections 15.1 and 15.3, in the case of a company to which this Article applies for the first time in the District,
- (a) the company must pay the tax imposed under section 15.1 in the second year of its operation on the basis of revenue earned in the first year, and
 - (b) the report of revenue earned in the first year must be filed before May 8 of the second year of operation.
- 15.5 Tax imposed on a utility company under section 15.1 is in place of tax that might otherwise be imposed on the specified improvements under subsection 12.1(a) of this Bylaw, and taxes may not be imposed under that provision on the specified improvements, although they may be imposed on those improvements under subsection 12.1(b).
- 15.6 For certainty, all land and improvements of a utility company, other than specified improvements, are subject to tax under section 12.1 of this Bylaw.

16.0 *Parcel taxes*

- 16.1 District Council may, by bylaw, impose a parcel tax to provide all or part of the funding for a service.
- 16.2 A bylaw under 16.1 must do the following:
- (a) state the service for which the tax is imposed;
 - (b) state the years for which the tax is imposed;
 - (c) identify the parcel tax roll that is to be used to impose the tax;
 - (d) state the basis (a single amount for each parcel, the taxable area of a parcel or the taxable frontage of a parcel) on which the tax is to be imposed;
 - (e) impose the tax in accordance with 16.3.
- 16.3 A bylaw under 16.1 must impose the parcel tax as follows:
- (a) in the case of a tax to be imposed on the basis a single amount for each parcel, by establishing the amount to be paid as tax;
 - (b) in the case of a tax to be imposed on the basis of the taxable area of a parcel or the taxable frontage of a parcel, by establishing either
 - (i) the rate of tax to be paid per unit of taxable area or taxable frontage, or
 - (ii) rates of tax to be paid for different ranges of taxable area or taxable frontage.
- 16.4 The District must make available to the public, on request, a report respecting how amounts or rates were determined for the purposes of 16.3.
- 16.5 In each year that a parcel tax is imposed under 16.0 Parcel Taxes, it is deemed to be imposed on January 1 of the year, unless expressly provided otherwise by the bylaw under 16.1.
- 16.6 For a service that is provided to land or improvements, a parcel tax under this Bylaw may be imposed only on parcels that have the opportunity to be provided with the service, whether or not they are in fact being provided with the service.

- 16.7 A bylaw under 16.1 may provide for waiving or reducing the tax if the owner or a previous owner of the parcel has
- (a) provided all or part of the service at the owner's expense, or
 - (b) already paid towards the cost of the service on terms and conditions specified in the bylaw.
- 16.8 District Council may, by bylaw, direct the preparation of a parcel tax roll for the purposes of imposing a parcel tax under 16.1 to the same extent and in the same manner as a municipality under sections 202 to 209 (inclusive) of the *Community Charter* (British Columbia).

17.0 User fees

- 17.1 District Council may, by bylaw, impose a user fee payable in respect of all or part of a service.
- 17.2 A bylaw under 17.1 must do the following:
- (a) state the service for which the user fee is imposed;
 - (b) identify the properties that are to be charged the user fee;
 - (c) state the basis on which the user fee is to be imposed;
 - (d) impose the user fee in accordance with 17.3.
- 17.3 A bylaw under 17.1 must impose the user fee as follows:
- (e) in the case of a fee to be imposed on the basis a single amount for each property, by establishing the amount to be paid as a user fee;
 - (f) in the case of different user fees to be imposed, by establishing the different levels of fees in relation to different factors.
- 17.4 The District must make available to the public, on request, a report respecting how user fees were determined for the purposes of 17.3.
- 17.5 In each year that a user fee is imposed under 17.0 User fees, it is deemed to be imposed on January 1 of the year, unless expressly provided otherwise by the bylaw under 17.1.
- 17.6 A user fee under this Law may be imposed only on properties that are provided with the service.

18.0 Tax due date

- 18.1 Taxes are due and payable on the first business day following July 1st of each year.
- 18.2 The District shall apply all penalties and interest prescribed by regulation made by the provincial Lieutenant in Governor in Council under subsection 234(2) of the *Community Charter* (British Columbia) in relation to payments made after the tax due date set out in section 18.1.

**PART VII
TAX NOTICES**

19.0 Annual tax notices

- 19.1 Each year the treasurer shall mail or otherwise deliver a tax notice in accordance with this Article to each holder of property subject to tax under this Bylaw.

- 19.2 A tax notice shall include the following:
- (a) a short description of the property;
 - (b) the taxes imposed under this Bylaw for the current year, separately stated for
 - (i) property value taxes levied by the District under this Bylaw,
 - (ii) each property value tax imposed by District to meet its taxing obligations in relation to another local government or other public body,
 - (iii) each property value tax collected by the District on behalf of a local government or other public body on the basis of tax rates imposed by the other body, and
 - (iv) each parcel tax imposed by the District under a parcel tax law;
 - (c) other taxes or fees that are payable in relation to the property;
 - (d) any credit or abatement authorized by this Bylaw or another applicable enactment;
 - (e) when the penalties under this Bylaw will be added if taxes are not paid; and
 - (f) other information that may be prescribed by regulation under the *Community Charter* (British Columbia).
- 19.3 The tax notice shall include or have enclosed with it an application for a grant under the *Home Owner Grant Act* (British Columbia).
- 19.4 The treasurer shall also mail a tax notice to each holder of a registered charge whose name is included on the assessment roll in relation to a property.
- 19.5 For the purposes of this Article, the treasurer shall mail the tax notice to the holder or other person at the address on the assessment roll for that property.
- 19.6 If a number of parcels are assessed in the name of the same holder,
- (a) any number of those parcels may be included in one tax notice, and
 - (b) if several of the parcels are assessed at the same value, the tax notice is sufficient if it clearly identifies the property assessed and taxed as a block, parts of a block or a series of lots, without the full description for each parcel.

20.0 *Persons may request copies of tax notices*

- 20.1 The treasurer shall mail or otherwise deliver a copy of a tax notice under section 19.1 and any statement under section 28.1 to all persons who have requested this during the current year in accordance with section 20.2.
- 20.2 For the purposes of section 20.1, a person shall make a written request to the treasurer and include in it a description of the property for which the tax notice is requested that is sufficient to allow the property to be identified.

21.0 *Adjustments to taxes*

- 21.1 If an assessment is set aside or varied after the annual property tax bylaw is adopted, the treasurer shall make the necessary adjustments to the taxes imposed on the affected property.
- 21.2 The amount of any tax as amended under section 21.1 is the amount of taxes imposed for the current year on the property affected and, despite the terms of a receipt given by the treasurer, any excess paid shall be refunded or applied as a credit towards the next year's taxes and any balance unpaid is tax due and payable.

- 21.3 If taxes are to be imposed on the basis of a supplementary roll under the *BC Assessment Act*, 30 days' notice shall be given for payment of those taxes and the treasurer shall not add a penalty in that period.
- 21.4 If an assessment on a supplementary assessment roll is set aside or the assessed value reduced under the *BC Assessment Act*, the treasurer shall refund to the taxpayer the excess amount of taxes or apply the excess amount of taxes as a credit towards the next year's taxes, and any penalty and interest on that excess, paid by the taxpayer, less any taxes in arrear or delinquent taxes the person owes to the District.

22.0 Subdivision – property value taxes

- 22.1 If a plan of subdivision is deposited in the land title office after November 30 in any year and before June 1 in the next year, the treasurer may
- (a) apportion the property value taxes payable in that next year between the parcels created by the subdivision in the same proportions as taxes would have been payable in respect of the parcels had the subdivision occurred on or before November 30 in the first year, and
 - (b) on making an apportionment under subsection (a), record the apportionment in the manner that the collector considers necessary.
- 22.2 Taxes apportioned to a parcel under section 22.1 are the taxes payable in respect of the parcel in the year for which they are apportioned.
- 22.3 The assessor shall provide the treasurer with the assessed values necessary to calculate the proportions of taxes referred to in section 22.1.

23.0 Subdivision – parcel taxes

- 23.1 If a property subject to a parcel tax is subdivided, the treasurer shall apportion the parcel taxes payable between the properties created by the subdivision in the same proportion as taxes would have been payable in respect of the properties had the subdivision occurred before the parcel tax roll was authenticated.
- 23.2 Taxes apportioned to a property under section 23.1 are the taxes payable in respect of the property.
- 23.3 Any apportionment or reapportionment of a parcel tax under section 23.1 does not
- (a) require confirmation by a parcel tax review panel;
 - (b) operate as a new parcel tax assessment; or
 - (c) in any way invalidate, reopen or affect the parcel tax roll other than for the property in respect of which the apportionment or reapportionment has been made.

**PART VIII
PAYMENT OF TAXES**

24.0 *Payment of taxes*

- 24.1 Taxes shall be paid at the office of the District during normal business hours, by cheque, money order or cash.
- 24.2 Payments for taxes shall be credited by the treasurer against the following in the indicated order:
- (a) delinquent taxes, including interest, from past years;
 - (b) taxes in arrear, including interest, from the preceding year;
 - (c) a penalty added in the current year;
 - (d) taxes imposed under the *School Act* (British Columbia) for the current year;
 - (e) local services taxes in the current year; and
 - (f) any unpaid District taxes for the current year.
- 24.3 Acceptance by the District of a payment on account of taxes does not affect the liability of a person for full payment or for the improvements to be sold for the amount of taxes unpaid.

25.0 *Taxes in arrear*

- 25.1 The taxes for the current year on land or improvements, or both, together with any applicable penalties, that are unpaid on December 31 in the year imposed
- (a) are taxes in arrear on that date, and
 - (b) bear interest from that date at a rate prescribed by the Lieutenant Governor in Council under subsection 11 (3) of the *Taxation (Rural Area) Act* (British Columbia).
- 25.2 Taxes
- (a) imposed by the District under subsection 12.1(b); or
 - (b) collected by the District on behalf of a local government or other public body on the basis of tax rates imposed by the other body, that are unpaid on December 31 in the year imposed, together with any applicable penalties, become municipal taxes in arrear under section 25.1 on that date.
- 25.3 Parcel Taxes imposed by the District under subsection 12.1 that are unpaid on December 31 in the year imposed, together with any applicable penalties, become municipal taxes in arrear under section 25.1 on that date
- 25.4 User Fees imposed by the District under subsection 12.1 that are unpaid on December 31 in the year imposed, together with any applicable penalties, become municipal taxes in arrear under section 25.1 on that date
- 25.5 The interest under section 25.1 is part of the taxes in arrear, and the total amount of the taxes in arrear is a charge on the land or improvements, or both, as if the penalties and interest had originally formed part of the taxes imposed.

26.0 Delinquent taxes

- 26.1 Any taxes in arrear remaining unpaid on December 31 in the year following the year in which they became taxes in arrear
- (a) are delinquent on that date, and
 - (b) bear interest from that date at a rate prescribed by the provincial Lieutenant Governor in Council under subsection 11 (3) of the *Taxation (Rural Area) Act* (British Columbia) until paid or recovered.
- 26.2 The added interest under section 26.1 is part of the delinquent taxes and is a charge as in section 25.45.

27.0 Treatment of outstanding taxes on subdivision or cancellation of subdivision

- 27.1 If a parcel of land appears on the assessment roll to have been subdivided, the treasurer shall apportion taxes in arrear and delinquent taxes in the same proportion as the assessment for each new parcel bears to the total assessment.
- 27.2 The assessor shall provide the treasurer with the assessment apportionment required for the purpose of section 27.1.
- 27.3 Sections 27.1 and 27.2 also apply if part of a parcel on which taxes are due has been sold and the transfer has been delivered to the purchaser.
- 27.4 If a plan of subdivision has been cancelled, the amount of any taxes in arrear or delinquent taxes against a parcel in the plan or subdivision cancelled are taxes in arrear or delinquent taxes against the parcel of land as it appears after cancellation.

28.0 Statement of outstanding taxes – tax notice

- 28.1 No later than the date on which the tax notice under this Law is mailed, the treasurer shall mail a statement of the amount of the taxes in arrear and of delinquent taxes to each assessed holder of property for which there are taxes in arrear or delinquent taxes.
- 28.2 A statement under section 28.1 shall also be mailed to each holder of a registered charge in relation to the property whose name is included on the assessment roll.
- 28.3 If applicable, the statement under section 28.1 shall be in the form prescribed by regulation under the *Community Charter* (British Columbia).

29.0 Statement of outstanding taxes requests

- 29.1 On demand and without charge, the treasurer shall give the holder of property whichever of the following is applicable to the property:
- (a) a written statement showing the amount of all unpaid taxes; and
 - (b) a written statement that all taxes and fees imposed against the property identified in the statement have been fully paid.

- 29.2 The treasurer shall provide, to any person who requests this and upon payment to the District of a \$25.00 administration fee, a statement showing the amount of unpaid taxes charged against specified property.
- 29.3 An error in a statement given under this section does not subject the District to damages.

**PART IX
COLLECTION AND ENFORCEMENT**

30.0 *Taxes are a special charge on the land*

- 30.1 Taxes accrued and to accrue on land and its improvements, and a judgment under section 32.1 for the taxes, are a charge that
- (a) is a special charge on the land and improvements,
 - (b) has priority over any claim, lien, privilege or encumbrance of any person except the Crown, and
 - (c) does not require registration to preserve it.
- 30.2 If it is necessary or advisable to protect or enforce a charge under section 30.1 by a proceeding, this may be done by order of the court, on application and on notice the court considers appropriate.

31.0 *Recovery of Fees*

- 31.1 Fees imposed by the District, or collected by the District on behalf of a local government or other public body, for work done or services provided to land or improvements
- (a) may be collected in the same manner and with the same remedies as property taxes; and
 - (b) if it is due and payable by December 31 and unpaid on that date, is deemed to be taxes in arrear.

32.0 *Evidence and enforcement of debt*

- 32.1 Taxes levied under this Bylaw are a debt owed to the District, recoverable by the District in any manner provided for in this Bylaw or in a court of competent jurisdiction and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.
- 32.2 A copy of the tax notice that refers to the taxes payable by a person, certified as a true copy by the treasurer, is evidence of that person's debt for the taxes.
- 32.3 The liability for taxes under this Bylaw shall not be enforced by action against a person whose name appears on an assessment roll only as a personal representative or trustee of an estate, except to the extent and value of the assets of the estate that have come into that person's hands.

33.0 *Recovery of taxes by the legal remedy of distress*

- 33.1 With the approval of the District Council, the treasurer may, directly or by agent, levy the amount of taxes due, with costs, by distress of one or more of the following:
- (a) the output of the taxed property;
 - (b) goods and chattels of the person liable to pay the taxes;
 - (c) any goods and chattels in British Columbia in the possession of the person liable to pay the taxes;
 - (d) any goods and chattels found on the premises of the person liable to pay the taxes; and
 - (e) any goods and chattels found on the property of or in the possession of another occupant of the premises of the person liable to pay the taxes that would be subject to distress for arrears of rent due to a landlord.
- 33.2 The costs chargeable on distress under this Article are those payable as between landlord and tenant in the Province.
- 33.3 Before making distress, the treasurer shall give notice of
- (a) the time and place of the sale, and
 - (b) the name of the taxpayer whose property is to be sold, by publishing the notice in a newspaper circulating in the area of the District once each week for two weeks, and posting the notice at the District administration office.
- 33.4 At the time given in the notice under section 33.3, the treasurer or agent shall sell at public auction the seized property or as much as may be necessary.
- 33.5 If there is a surplus from the sale over the amount of the taxes and costs, the surplus shall be paid to the person in possession of the property when it was seized, unless claim to it is made by another person on the ground that the property sold belonged to the other person, or that the other person was entitled by lien or other right to the surplus.
- 33.6 If a claim is made by the person for whose taxes the property was distrained and the claim is admitted, the surplus shall be paid to the claimant.
- 33.7 If the claim referred to in section 33.6 is contested, the surplus shall be retained by the treasurer until the rights of the parties have been determined.
- 33.8 A person receiving a surplus under this Article shall give a receipt for it.

34.0 *Cancellation of lease or licence or other right to hold or occupy*

- 34.1 Within 9 months from the date when taxes become delinquent, the treasurer via legal counsel may give written notice to the person liable for them, either by serving the notice or by sending it by registered mail, that the lease, licence or other right to hold or occupy may be cancelled if the person does not pay the delinquent taxes, together with interest and all subsequent taxes, within 10 months from the date when the taxes became delinquent.
- 34.2 The treasurer shall send a copy of the notice under section 34.1 to the Sechelt Indian Band (SIB) or the other person from whom the holder has obtained the permission to hold or occupy the property.

- 34.3 If payment of the delinquent taxes, with interest, and all subsequent taxes is not made within the 10 months, the SIB or the other person from whom the holder has obtained permission to occupy may immediately cancel the lease or license, or revoke the permission to occupy and upon cancellation of the lease, license or permission to occupy the SIB or the other person from whom the holder has obtained permission to occupy is liable for payment of all amounts owing to the District.

**PART X
GENERAL PROVISIONS**

35.0 *Validity*

- 35.1 Nothing under this Bylaw shall be rendered void or invalid, nor shall the liability of any person to pay tax or any other amount under this Law be affected by
- (a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the treasurer;
 - (b) an error or omission in a tax notice, or any notice given under this Bylaw; or
 - (c) a failure of the District Council, treasurer or the assessor to do something within the required time.

36.0 *Limitation on proceedings*

- 36.1 No person may commence an action or proceeding for the return of money paid to the District, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of 6 months from the making of the payment.
- 36.2 If a person fails to start an action or proceeding within the time limit described in section 36.1, then money paid to the District shall be deemed to have been voluntarily paid.

37.0 *Notices*

- 37.1 Where in this Bylaw a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it shall 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.
- 37.2 Except where otherwise provided in this Bylaw,
- (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.

38.0 Interpretation

- 38.1 The provisions of this Bylaw are severable, and where any provision of this Bylaw is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion shall be severed from the remainder of this Bylaw and the decision that it is invalid shall not affect the validity of the remaining portions of this Bylaw.
- 38.2 Where a provision in this Bylaw is expressed in the present tense, the provision applies to the circumstances as they arise.
- 38.3 Words in this Bylaw that are in the singular include the plural, and words in the plural include the singular.
- 38.4 This Bylaw shall be construed as being remedial and shall be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.
- 38.5 Reference in this Bylaw to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.
- 38.6 Headings form no part of the enactment and shall be construed as being inserted for convenience of reference only.

39.0 Repeal

- 39.1 The SIGD Property Taxation Law No. 2009-04 repealed in its entirety.

READ A FIRST TIME THIS	24 th	DAY OF	August, 2016
READ A SECOND TIME THIS	24 th	DAY OF	August, 2016
READ A THIRD TIME THIS	24 th	DAY OF	August, 2016
ADOPTED THIS	28 th	DAY OF	September, 2016


Councillor


Councillor

Certified a true copy of Bylaw No. 2016-08 as adopted:


Peter Jmaeff
Manager of the Sechelt Indian Government District