

NISGA'A REAL PROPERTY TAX ACT

NISGA'A LISIMS GOVERNMENT

WILP SI'AYUUKHL NISGA'A

NISGA'A REAL PROPERTY TAX ACT

Wilp Si'ayuukhl Nisga'a enacted this legislation on December 4 2014.

Signed 
H. Mitchell Stevens, President of the Nisga'a Nation

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PART 1 – DEFINITIONS

Definitions

1. In this Act:

“**assessed value**” means assessed value determined by the Assessment Authority under the *Assessment Act* (British Columbia) or any other applicable provincial enactment;

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

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

“**assessor**” means an assessor appointed under the *Assessment Authority Act* (British Columbia) and responsible for performing the functions of the assessor under the *Assessment Act* (British Columbia) in respect of Nisga'a Lands;

“**certificate of outstanding taxes**” means a certificate referred to in section 32;

“**delinquent**” means, in relation to taxes, delinquent within the meaning of section 29(1)(a);

“**farm land**” means land classified under the *Assessment Act* (British Columbia) as a farm;

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

“**held**”, in relation to a property, includes held by way of an interest other than the fee simple estate to the property;

“**highway**” means a highway as defined in the *Assessment Act* (British Columbia);

“**impose**”, in respect of a tax, includes levy;

“**improvements**” means improvements as defined in the *Assessment Act* (British Columbia), and includes manufactured homes, within Nisga'a Lands;

“**in arrear**” means, in relation to taxes, in arrear within the meaning of section 28(1)(a);

“**interest**”, in reference to a property, includes any legal or beneficial right, title, estate or interest in or to that property;

“land” means land as defined in the *Assessment Act* (British Columbia), within Nisga'a Lands;

“Lisims land” means Lisims land as defined in the *Nisga'a Land Act*;

“Lisims land registry” means the Lisims land registry established under the *Nisga'a Land Act*;

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

“mail” includes give or deliver by another method specified in section 35(1);

“manufactured home” means a manufactured home as defined in the *Manufactured Home Tax Act* (British Columbia);

“municipality” means, as applicable,

- (a) the corporation into which the residents of an area are incorporated as a municipality under Part 2 of the *Local Government Act* (British Columbia), or
- (b) the geographic area of the municipal corporation;

“Nisga'a entitlement” means a Nisga'a Nation entitlement or a Nisga'a Village entitlement;

“Nisga'a government corporation” means a Nisga'a government corporation as defined in Chapter 15 – Fiscal Relations of the Nisga'a Treaty;

“Nisga'a land title office” means the Nisga'a land title office as defined in the *Nisga'a Land Title Act*;

“Nisga'a Nation entitlement” means a Nisga'a Nation entitlement as defined in the *Nisga'a Nation Entitlement Act*;

“Nisga'a Nation Taxation Agreement” means the Taxation Agreement as defined in section 6.1 of the *Nisga'a Final Agreement Act* (British Columbia);

“Nisga'a public authority” means

- (a) the Nisga'a Nation,
- (b) a Nisga'a Village, or

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- (c) any combination of the entities referred to in paragraphs (a) and (b);

“Nisga’a public institution” means a Nisga’a Public Institution as defined in the Nisga’a Treaty;

“Nisga’a real property taxation law” means this Act or another Nisga’a Lisims enactment providing for property taxation of owners or occupiers under authority of the Nisga’a Treaty or the tax co-ordination agreement;

“Nisga’a Village entitlement” means a Nisga’a Village entitlement as defined in the *Nisga’a Village Entitlement Act*;

“occupier” means

- (a) a person who is in possession of land the fee of which is in, or is held on behalf of, a person exempt from taxation under this Act and that is held under a Nisga’a entitlement, lease, licence, permit, easement, or other record from the person exempt from taxation or who simply occupies the land, or
- (b) a person who, if a trespass has occurred, is entitled to maintain an action for trespass;

“owner”, in respect of 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 the property is held or occupied in the manner referred to in section 13(1)(a)(ii) or (b)(ii), the holder or occupier, and
- (c) if a manufactured home or improvement is assessed under section 3 of the *Manufactured Home Tax Act* (British Columbia), the person in whose name the manufactured home or improvement is assessed;

“parcel” means a lot, block or other area in which real property is held or into which real property is subdivided, and includes the right or interest of an occupier of Lisims land but does not include a highway or portion of a highway;

“person” means a person as defined in the *Assessment Act* (British Columbia);

“person exempt from taxation under this Act” means, in relation to land, improvements or both, a person in whom the land, improvements or both are vested, or who owns, holds, occupies or uses the land, improvements or both, as a result of which

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the land, improvements or both are exempt from taxation as referred to in section 7 or as provided in section 8 or under section 9;

“**property**” means land, improvements or both;

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

“**property taxes**” means taxes imposed on the basis of the value of land or improvements or both;

“**provincial requisitioning authority**” means any local or provincial public authority that is authorized under provincial laws of general application to

- (a) impose property taxes,
- (b) requisition amounts equivalent to property taxes to be imposed as property taxes and collected for it by the Surveyor of Taxes, or
- (c) receive revenue from property taxes imposed or collected for it by the Surveyor of Taxes,

on Nisga'a Lands;

“**public authority**” means

- (a) a Nisga'a public authority or an agent of a Nisga'a public authority,
- (b) a Nisga'a public institution,
- (c) a Nisga'a government corporation prescribed by regulation as a public authority, or
- (d) a public authority as defined in the *Community Charter* (British Columbia);

“**public notice posting places**” means notice boards accessible to the public at the principal administrative offices of Nisga'a Lisims Government and each Nisga'a Village Government, and at each Nisga'a Urban Local Office;

“**regional district**” means a regional district as defined in the *Local Government Act* (British Columbia);

“**registered**”, in respect of property, an interest in property, a charge on property, or an owner or holder of property, an interest in property or a charge on property, means

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- (a) registered in the Nisga'a land title office, or
- (b) recorded in the Lisims land registry;

“School District No. 92 (Nisga'a)” means School District No. 92 (Nisga'a) established under the *School Act* (British Columbia);

“statement of outstanding taxes” means a statement referred to in section 31;

“Surveyor of Taxes” means the Surveyor of Taxes as defined in the *Taxation (Rural Area) Act* (British Columbia);

“tax administrator” means

- (a) the person appointed under section 2(1) to administer this Act, or
- (b) any other person to whom any of the duties or functions of the tax administrator are assigned under section 2(2);

“tax co-ordination agreement” means the Real Property Tax Co-ordination Agreement between British Columbia and the Nisga'a Nation, dated for reference July 31, 2014, and includes any amendments made to that Agreement from time to time in accordance with its provisions and any further agreement made by the parties to that Agreement in full or partial replacement of or substitution for that Agreement;

“tax notice” means a tax notice referred to in section 19(1);

“taxable owner” means, in relation to land, improvements or both, an owner who is listed on an assessment roll as the person assessed in respect of the land, improvements or both and who is not exempt from taxation under the Nisga'a Treaty, the Nisga'a Nation Taxation Agreement or this Act in respect of the land, improvements or both;

“taxable property” means 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 all taxes imposed, levied, assessed or assessable under this Act, and all penalties, interest and costs added to taxes under this Act;

“treaty first nation” means a treaty first nation as defined in the *Interpretation Act* (British Columbia);

“trees” includes shrubs.

PART 2 – ADMINISTRATION**Tax administrator**

2. (1) The Executive must appoint a person to administer this Act and the regulations.
- (2) The Chief Executive Officer, after consulting with the Chief Financial Officer, may assign any of the duties or functions of the tax administrator to any officer, employee, contractor or agent of the Nisga'a Nation.

Taxation districts

3. The following taxation districts are established:
 - (a) the Gitlaxt'aamiks taxation district, comprising the Nisga'a Village of Gitlaxt'aamiks;
 - (b) the Gitwinksihlkw taxation district, comprising the Nisga'a Village of Gitwinksihlkw;
 - (c) the Laxgalts'ap taxation district, comprising the Nisga'a Village of Laxgalts'ap;
 - (d) the Gingolx taxation district, comprising the Nisga'a Village of Gingolx;
 - (e) the Lisims taxation district, comprising all Nisga'a Lands other than the taxation districts referred to in paragraphs (a) to (d).

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PART 3 – ASSESSMENT**Assessment of property**

4. Provincial enactments applicable to the assessment of lands and improvements by the Assessment Authority, including the *Assessment Act* (British Columbia) and the *Assessment Authority Act* (British Columbia), apply in respect of assessment for the purposes of property taxation under this Act or any other Nisga'a Lisims enactment.

Parcels combined under *Assessment Act* (British Columbia)

5. For the purposes of assessment, taxation and enforcement of taxes under the Nisga'a real property taxation laws, parcels combined under the *Assessment Act* (British Columbia) to form one parcel are deemed to constitute one parcel.

PART 4 – EXEMPTIONS FROM TAXATION**Taxable property**

6. All property within Nisga'a Lands is subject to taxation under this Act other than property that is
- (a) exempt from taxation under the Nisga'a Treaty, paragraph 27.3 or 27.4 of the Nisga'a Nation Taxation Agreement, this Act or any other Nisga'a Lisims enactment, or
 - (b) exempt from assessment under the *Assessment Act* (British Columbia).

Existing and overlapping exemptions maintained

7. For greater certainty,
- (a) nothing in this Act makes property that is exempt from taxation under the Nisga'a Treaty or paragraph 27.3 or 27.4 of the Nisga'a Nation Taxation Agreement subject to taxation under this Act,
 - (b) no exemption from taxation under a provision of this Part limits any exemption from taxation under any other provision of this Part, and
 - (c) property that is exempt from assessment under the *Assessment Act* (British Columbia) is exempt from taxation under this Act.

Statutory exemptions

8. (1) The following property is exempt from taxation under this Act to the extent indicated:
- (a) land, improvements or both vested in or held by
 - (i) a Nisga'a public authority,
 - (ii) British Columbia, or
 - (iii) Canada;
 - (b) land, improvements or both vested in or held by a Nisga'a public authority jointly with

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- (i) British Columbia,
 - (ii) Canada,
 - (iii) a regional district,
 - (iv) a treaty first nation, or
 - (v) a municipality;
- (c) land, improvements or both that would be exempt from municipal taxation by a provincial enactment other than the *Community Charter* (British Columbia) if they were located within a municipality and not located within Nisga'a Lands;
- (d) land, improvements or both
- (i) of a public library under the *Library Act* (British Columbia), or
 - (ii) vested in or held by a Nisga'a public authority and occupied by a public library under the *Library Act* (British Columbia);
- (e) land, improvements or both that are vested in or held by a Nisga'a public authority and occupied by School District No. 92 (Nisga'a);
- (f) 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;
- (g) a building set apart for public worship, and the land on which the building stands, if title to the land is registered in Nisga'a land title office in the name of
- (i) a Nisga'a public authority,

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- (ii) the religious organization using the building,
 - (iii) trustees for the use of that organization, or
 - (iv) a religious organization granting a lease of the building and land to be used solely for public worship;
- (h) 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;
- (i) 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;
- (j) a building owned 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;
- (k) fruit trees;
- (l) improvements, other than dwellings and the fixtures, machinery and similar things mentioned in paragraph (m), erected on farm land and used exclusively to operate a farm, up to but not exceeding the greater of the following:
- (i) 87.5% of the assessed value;
 - (ii) an assessed value of \$50 000;
- (m) 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;
- (n) 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);

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- (o) sewage treatment plants, manure storage facilities, effluent reservoirs, effluent lagoons, deodorizing equipment, and dust and particulate matter eliminating equipment, but not including septic disposal systems;
- (p) real property in an area of land newly added to Nisga'a Lands that was, immediately before the addition, exempt from taxation because of section 15(1)(f) or (f.1) of the *Taxation (Rural Area) Act* (British Columbia), but that after the addition is not exempt from taxation under the Nisga'a real property taxation laws, for the first five years after the addition to the indicated percentage that would have applied had the addition not taken place, as follows:

Year after addition	% of exemption that would have applied
1 st	100%
2 nd	80%
3 rd	60%
4 th	40%
5 th	20%

- (q) improvements on a parcel of land that are classified as Class 4, 5 or 6 under the regulations under the *Assessment Act* (British Columbia), to a maximum of \$10 000 of their assessed value, except that
- (i) if the improvements are part of an eligible property under the *Tourist Accommodation (Assessment Relief) Act* (British Columbia), the exemption will be reduced by the amount of the reduction in assessed value of the improvements on the eligible property, notwithstanding that some or all of the exemption would be applied to Class 4 or Class 5 improvements under subparagraph (ii), and
- (ii) if the improvements are classified as more than one of Classes 4, 5 or 6, the exemption will be applied first against the portion of the assessed value contained in Class 4, then against the portion in Class 5 and finally against any value remaining in Class 6.
- (2) The exemptions referred to in subsection (1)(b)(iii) to (v), (d), (f), (g) and (j) extend only to taxation other than that imposed to collect the amounts needed to meet the Nisga'a Nation's obligations to pay requisitions as set out in section 17.

Permissive exemptions

9. (1) In accordance with this section, the Executive may by regulation exempt land, improvements or both from taxation under this Act, to the extent, for the period and subject to the conditions provided in the regulation.

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- (2) Tax exemptions may be provided under subsection (1) for the following:
- (a) land or improvements 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 the Nisga'a Nation, a Nisga'a Village or any combination thereof;
 - (b) land or improvements that are
 - (i) owned by the Nisga'a Nation, a Nisga'a Village, a Nisga'a public institution, a Nisga'a government corporation, or any combination thereof, and
 - (ii) rented by the Nisga'a Nation, a Nisga'a Village, a Nisga'a public institution, a Nisga'a government corporation, or any combination thereof, 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;
 - (c) land or improvements that
 - (i) are owned or held by a charitable, philanthropic or other not for profit corporation, and
 - (ii) the Executive considers are used for a purpose directly related to the purposes of the corporation;
 - (d) land or improvements that
 - (i) are owned or held by a local authority, and
 - (ii) the Executive considers are used for a purpose of the local authority;
 - (e) land or improvements that the Executive considers would otherwise qualify for exemption under section 8 were it not for a secondary use;
 - (f) the interest of a public authority or local authority or any other corporation or organization in land or improvements that are used or occupied by the corporation or organization, if the land or improvements are
 - (i) owned by a Nisga'a public authority, a public authority or a local authority, and

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- (ii) used by the corporation or organization for a purpose in respect of which an exemption under this section or section 8 would apply or could be provided if the land or improvements were owned by that corporation or organization;
 - (g) in relation to a building set apart for public worship that is exempt from taxation under section 8(1)(g),
 - (i) an area of land surrounding the exempt building,
 - (ii) a hall that the Executive considers is necessary to the exempt building and the land on which the hall stands, and
 - (iii) an area of land surrounding a hall that is exempt under subparagraph (ii);
 - (h) 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 Executive considers is necessary to land or improvements so used or occupied;
 - (i) in relation to a hospital or private school referred to in section 8(1)(h) or (j), any area of land surrounding the exempt building;
 - (j) 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;
 - (k) land or improvements owned or held by a person or organization and operated as a private hospital licensed under the *Hospital Act* (British Columbia) or as a licensed community care facility, or registered assisted living residence, under the *Community Care and Assisted Living Act* (British Columbia).
- (3) Subject to subsection (4), a regulation under this section
- (a) must establish the term of the exemption, which may not be longer than 10 years,
 - (b) may be enacted only after notice of the proposed regulation has been given in accordance with section 10, and
 - (c) does not apply to taxation in a taxation year unless it comes into force on or before October 31 in the preceding taxation year.

- (4) Subsection (3)(a) and (b) does not apply in relation to exemptions referred to in subsection (2)(a), (b), (g) and (i).
- (5) If only a portion of a parcel of land is exempt under a regulation enacted 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 under subsections (2) to (5), and, after this, the property is liable to taxation.

Notice of permissive exemptions

10. The notice of a proposed regulation referred to in section 9(3)(b)
- (a) must be posted in the public notice posting places at least once per week, for two consecutive weeks, prior to the enactment of the regulation, and
 - (b) must
 - (i) identify the property that would be subject to the regulation,
 - (ii) describe the proposed exemption,
 - (iii) state the number of years that the exemption may be provided, and
 - (iv) 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 two years.

Year in which exemption change takes effect

11. If a property is acquired by a person entitled to exemption from tax under this Act or begins to be used for a purpose qualifying it for exemption from tax under this Act, the exemption becomes effective in the taxation year following the year in which
- (a) the property is acquired by the person, or
 - (b) the change in use has occurred.

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Fees not exempted

12. An exemption from taxation under this Act does not include exemption from a fee.

PART 5 – TAXATION OF EXEMPT PROPERTY USED BY OTHERS**Taxation of exempt property used by others**

13. (1) Subject to subsections (2) to (4),
- (a) land and its improvements are liable to taxation under this Act if the land is
 - (i) owned in fee simple by a person exempt from taxation under this Act, and
 - (ii) held or occupied other than by or on behalf of a person exempt from taxation under this Act, and
 - (b) improvements are liable to taxation under this Act if the improvements are
 - (i) located on land the fee simple estate of which is vested in a person exempt from taxation under this Act, and
 - (ii) owned, held or occupied by or leased to a person other than a person exempt from taxation under this Act.
- (2) Subsection (1) does not make liable to taxation land or improvements otherwise exempt as referred to in section 7 or as provided in section 8 or under section 9.
- (3) The taxes imposed on land and improvements referred to in subsection (1)
- (a) are a liability only of the holder or occupier referred to in that subsection, recoverable in the manner set out in this Act or any other applicable Nisga'a Lisims enactment, and
 - (b) for certainty, are not a lien or charge on the interest in the land, improvements or both of a person exempt from taxation under this Act.
- (4) If a supplementary assessment roll has been prepared under the *Assessment Act* (British Columbia) for land or improvements held or occupied in the manner referred to in subsection (1), the holder or occupier is liable to tax under this Act in the taxation year in which the holding or occupation began for the portion of that taxation year in which the land was held or occupied by that person.

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PART 6 – TAX RATES

Total annual tax rate for Class 1 – residential property

14. The total tax rate for a taxation year on taxable property classified as Class 1 – residential under the *Assessment Act* (British Columbia) is determined in accordance with the following formula:

$$A = B + C + D$$

where

A = the total tax rate established under this Act for that property class, for that year;

B = the tax rate set for that property class for tax under section 119(3) of the *School Act* (British Columbia) for School District No. 92 (Nisga'a), for that year;

C = the tax rates required to collect the amount needed to meet the Nisga'a Nation's obligation under Article 5.0 of the tax co-ordination agreement for that property class, for that year;

D = the tax rate set for that property class for tax under section 20 of the *Taxation (Rural Area) Act* (British Columbia) for the region of British Columbia within which Nisga'a Lands are located, for that year.

Total annual tax rates for classes of property other than Class 1 – residential

15. Subject to section 16, the total tax rate for a taxation year on taxable property classified in a property class other than Class 1 – residential under the *Assessment Act* (British Columbia) is determined in accordance with the following formula:

$$A = B + C + D$$

where

A = the total tax rate established under this Act for that property class, for that year;

B = the tax rate set for that property class for tax under section 119(3) of the *School Act* (British Columbia) for School District No. 92 (Nisga'a), for that year;

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C = the tax rates required to collect the amount needed to meet the Nisga'a Nation's obligation under Article 5.0 of the tax co-ordination agreement for that property class, for that year;

D = the tax rate set for that property class for tax under section 20 of the *Taxation (Rural Area) Act* (British Columbia) for the region of British Columbia within which Nisga'a Lands are located, for that year.

Prescribed rates in place of section 15 rates

16. (1) Subject to subsection (3), the Executive may on or before May 31 of a taxation year prescribe by regulation a tax rate to apply in that year and following years to taxable property classified in a property class other than Class 1 – residential under the *Assessment Act* (British Columbia), in which case
- (a) for that year, and
 - (b) for each subsequent year, unless on or before May 31 of a subsequent year the Executive
 - (i) repeals that regulation, or
 - (ii) under this subsection prescribes by regulation a different tax rate to apply in that subsequent year and following years on taxable property classified in that property class,

the total tax rate for that property class is determined in accordance with the following formula:

$$A = B + C + D$$

where

A = the total tax rate established under this Act for that property class, for that year;

B = the tax rate set for that property class for tax under section 119(3) of the *School Act* (British Columbia) for School District No. 92 (Nisga'a), for that year;

C = the tax rates required to collect the amount needed to meet the Nisga'a Nation's obligation under Article 5.0 of the tax co-ordination agreement for that property class, for that year;

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D = the tax rate prescribed by that regulation for that property class.

- (2) For greater certainty, the Executive may under subsection (1) prescribe a different tax rate for a taxation year for each property class other than Class 1 – residential.
- (3) If a maximum general municipal tax rate is set under a provincial enactment for any property class other than Class 1 – residential under the *Assessment Act* (British Columbia), any tax rate prescribed under element D of subsection (1) for that property class for a taxation year in which that maximum general municipal tax rate applies to that property class must not be greater than the maximum general municipal tax rate or the maximum general tax rate applicable to the City of Terrace as of the date of the tax co-ordination agreement for Class 2 – utilities.

Taxes required to pay requisitions

17. Notwithstanding sections 8 and 9, but subject to adjustments under sections 22 and 23, taxes imposed for the purpose of raising the amount of a specific requisition received by the Nisga'a Nation from a provincial requisitioning authority in accordance with the tax co-ordination agreement must be determined as follows:
 - (a) to the extent that land and improvements were treated as taxable by the provincial requisitioning authority 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 by the provincial requisitioning authority for the purpose of determining the amount of the requisition, land and improvements must be treated as exempt;
 - (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 in Nisga'a Lands.

PART 7 – TAX LEVIES

Tax levy

- 18.** (1) In each taxation year, a tax payable by the taxable owner of a property is imposed in respect of the property for the taxation year in an amount that is the greater of
- (a) the amount calculated by applying the applicable total tax rate established under Part 6 against each \$1 000 of the assessed value of the property in the taxation year, and
 - (b) \$1.
- (2) Tax imposed under subsection (1) in respect of a property for a taxation year is deemed to be imposed on January 1 of the taxation year.

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PART 8 – TAX NOTICES

General tax notices

19. (1) In each taxation year, the tax administrator must mail to each taxable owner of property listed on the assessment roll for the taxation year a tax notice that includes the following:
- (a) a short description of the property;
 - (b) the current year taxes imposed in respect of the property under this Act, separately stating the taxes imposed to raise the amount requisitioned by each provincial requisitioning authority and the rates at which those taxes are imposed;
 - (c) any other taxes or fees payable in relation to the property under this Act;
 - (d) any credit towards or abatement of the taxes authorized under this Act or another Nisga'a Lisims enactment;
 - (e) when a penalty under section 25 will be added if the taxes are not paid.
- (2) The tax administrator must insert on a tax notice for a taxation year the amount of the taxes referred to in subsection (1)(b) that would remain to be paid by the owner if the owner were to receive a grant under the *Nisga'a Home Owner Grant Act* for the taxation year.
- (3) If in a taxation year the tax administrator mails a tax notice to a taxable owner of property under subsection (1), the tax administrator must mail a copy of that notice to any other person whose name is included on the assessment roll in the taxation year as the holder of a registered charge in relation to the property.
- (4) For the purposes of this section, a tax notice must be mailed to the taxable owner or other person at the address on the assessment roll.
- (5) If a number of parcels are assessed in the name of the same owner,
- (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.

Requests for tax notices

20. The tax administrator must provide to any person who, in a taxation year,

- (a) submits a written request in a form satisfactory to the tax administrator, and
- (b) pays any prescribed fee

a copy of the tax notice for that taxation year issued in respect of a property under section 19 and any statement of outstanding taxes issued in the taxation year in respect of the property under section 31.

Adjustments for assessment changes

21. (1) If the assessment of a property for a taxation year is set aside or varied after the applicable tax rate has been established for the taxation year under Part 6,

- (a) the tax administrator must make the necessary adjustments to the taxes imposed in respect of the property for the taxation year, and
- (b) if the setting aside or varying takes place after a tax notice for the taxation year has been mailed to the taxable owner of the property under section 19, the tax administrator must mail an adjusted tax notice to
 - (i) the taxable owner, and
 - (ii) any other person whose name is included on the assessment roll in the taxation year as the holder of a registered charge in relation to the property.

(2) If the taxes in respect of a property for a taxation year are adjusted under subsection (1), the taxes as adjusted are the taxes imposed in respect of the property for the taxation year and, despite any receipt that may have been issued by the tax administrator,

- (a) any excess over the amount of the taxes as adjusted that has been paid in respect of the property for the taxation year must be refunded, and
- (b) any amount of the taxes as adjusted that has not been paid is due and payable.

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Taxation based on supplementary roll

22. (1) If taxes in respect of a property for a taxation year are to be imposed on the basis of a supplementary roll prepared under the *Assessment Act* (British Columbia), 30 days' notice must be given for payment of those taxes and a penalty must not be added to those taxes during that 30-day period.
- (2) If, after a taxable owner of a property has paid the taxes imposed in respect of the property for a taxation year on the basis of a supplementary roll as referred to in subsection (1),
- (a) the assessment of the property on the supplementary roll is set aside, or
 - (b) the assessed value of the property on the supplementary roll is reduced,
- any excess taxes that have been paid in respect of the property for the taxation year on the basis of the supplementary roll must be refunded.

Apportionment of taxes if land subdivided

23. (1) If a plan of subdivision is deposited in the Nisga'a land title office after November 30 in a taxation year but before June 1 in the next taxation year, the tax administrator
- (a) may apportion or reapportion the taxes for that next year between the parcels created by the subdivision in the same proportions as the taxes that would have been payable in respect of those parcels if the subdivision had occurred on or before November 30 of the first year, and
 - (b) on making an apportionment under paragraph (a), may record the apportionment 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 tax administrator may request the assessor to provide the assessed values necessary to calculate the proportions of taxes referred to in subsection (1).

PART 9 – PAYMENT OF TAXES**Tax due date**

24. Unless otherwise provided in this Act, taxes levied under this Act for a taxation year are due and payable on July 2 of the taxation year.

Penalty for unpaid taxes

25. (1) If all or part of the taxes levied in respect of a property under this Act for a taxation year remain unpaid after July 2 of the taxation year, the taxable owner of the property must pay a penalty of 10% of those unpaid taxes.
- (2) A penalty imposed under subsection (1) is added to and due as part of the taxes payable by the taxable owner for the taxation year in which it is imposed.

Where and how payments made

26. Taxes and fees levied, imposed, assessed or assessable under this Act or the regulations must be paid in a prescribed manner.

Application of payments

27. (1) Payments for taxes received by the Nisga'a Nation during a taxation year in respect of a property must be credited by the tax administrator as follows:
- (a) first, to any delinquent taxes on the property, including any comprehended penalty and interest, from previous taxation years;
 - (b) second, to any taxes in arrear on the property, including any comprehended penalty and interest, from the preceding taxation year;
 - (c) third, to any penalty due and added to unpaid taxes on the property in the current taxation year;
 - (d) fourth, to other unpaid taxes on the property for the current taxation year.
- (2) Acceptance by the Nisga'a Nation of a payment on account of taxes does not affect
- (a) the liability of a person for full payment, or

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- (b) the operation of or the taking of any step under this Act or any other Nisga'a Lisims enactment in respect of unpaid taxes.

Taxes in arrear

28. (1) Any taxes levied in respect of a property in a taxation year, including any penalty imposed under section 25 and added to those taxes, that remain unpaid after December 31 of the taxation year
- (a) are taxes in arrear in respect of the property on January 1 of the next taxation year, and
 - (b) accrue interest commencing on January 1 of that next taxation year at the prescribed rate, compounded monthly, until
 - (i) the date during that next taxation year on which those taxes, including the interest accrued to that date, are paid, or
 - (ii) if the payment referred to in subparagraph (i) is not made during that next taxation year, December 31 of that next taxation year.
- (2) The interest imposed under subsection (1)(b) is added to and due as part of the taxes in arrear in respect of a property.
- (3) The total amount of the taxes in arrear in respect of a property, including any comprehended interest, is payable by the taxable owner of the property.

Delinquent taxes

29. (1) Any taxes in arrear in respect of a property that remain unpaid after December 31 of the taxation year in which they became taxes in arrear
- (a) are delinquent taxes in respect of the property on January 1 of the next taxation year, and
 - (b) accrue interest commencing on January 1 of that next taxation year at the prescribed rate, compounded monthly, until those taxes, including accrued interest, are paid or recovered.
- (2) The interest imposed under subsection (1)(b) is added to and due as part of the delinquent taxes in respect of a property.

- (3) The total amount of the delinquent taxes in respect of a property, including any comprehended interest, is payable by the taxable owner of the property.

Treatment of outstanding taxes on subdivision

30. (1) If a parcel of land appears on the assessment roll to have been subdivided, the tax administrator must apportion any taxes in arrear or delinquent taxes in respect of the parcel in the same proportion as the assessment for each new parcel bears to the total assessed value of all the new parcels.
- (2) The tax administrator may request the assessor to provide the tax administrator with the assessment apportionment required for the purposes of subsection (1).
- (3) Subsections (1) and (2) also apply if part of a parcel in respect of which there are taxes in arrear or delinquent taxes has been sold and the transfer has been delivered to the purchaser.
- (4) If a plan or subdivision has been cancelled, the amount of any taxes in arrear or delinquent taxes in respect of a parcel in the cancelled plan or subdivision are the taxes in arrear or delinquent taxes in respect of the parcel as it appears after cancellation.

Statement of outstanding taxes

31. No later than the date in a taxation year on which the tax notice in respect of a property is mailed to the taxable owner of the property under section 19, the tax administrator must, if there are taxes in arrear or delinquent taxes in respect of the property, mail a statement of the amount of those taxes in arrear or delinquent taxes to
 - (a) the taxable owner, and
 - (b) any other person whose name is included on the assessment roll in the taxation year as the holder of a registered charge in relation to the property.

Certificate of outstanding taxes

32. (1) On application in any form required by the tax administrator and without charge, the tax administrator must provide to the taxable owner of property whichever of the following is applicable to the property at the time of application:
 - (a) a certificate showing the amount of any unpaid taxes or fees imposed under this Act in respect of the property;

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- (b) a certificate that all taxes and fees imposed under this Act in respect of the property have been fully paid.
- (2) On application in any form required by the tax administrator and on payment of any prescribed fee, the tax administrator must provide to any person who is not the taxable owner of property a certificate showing
- (a) the amount of any unpaid taxes or fees imposed under this Act in respect of the property at the time of application,
 - (b) whether the property or any interest in the property has been sold for taxes in the preceding year, and
 - (c) if the property or an interest in the property has been sold for taxes in the preceding year, the time, if any, remaining for redemption and the amount required to redeem it.
- (3) An error in a certificate provided by the tax administrator under this section does not subject the tax administrator or the Nisga'a Nation to damages.

Tax refunds

33. (1) If a person has paid excess taxes under this Act and is entitled to a refund of those excess taxes, the tax administrator must pay to the person the amount of the excess taxes plus interest calculated at the prescribed rate.
- (2) If at the time a taxable owner becomes entitled to a refund of excess taxes paid under this Act the owner owes any other taxes to the Nisga'a Nation, the tax administrator must pay the refund by,
- (a) if the amount of the other taxes exceeds the amount of the refund, setting off the refund against those taxes, or
 - (b) if the amount of the refund exceeds the amount of the other taxes, setting off the refund against those taxes and paying the difference to the owner.

PART 10 – MISCELLANEOUS**Notice to British Columbia of Nisga'a real property taxation laws**

34. Within 60 days after a Nisga'a real property taxation law or an amendment to a Nisga'a real property taxation law is enacted, the tax administrator must provide a copy of the enactment to British Columbia in accordance with the tax co-ordination agreement.

Requirements for notices other than public notices

35. (1) If in this Act a notice is permitted or required to be given by mail, or if the method of giving the notice is not otherwise specified, the notice may or must be given
- (a) by personally serving the notice on the recipient, or
 - (b) by mailing the notice to, or delivering the notice by courier to,
 - (i) the address specified in the Act, or
 - (ii) if no address is specified in the Act, the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll or in the records of the Nisga'a land title office or the Lisims land registry.
- (2) For the purposes of this Act,
- (a) a notice given by mail is deemed received on the fifth day after it is posted, and
 - (b) a notice given by delivery by courier is deemed received upon delivery.

Local services meetings

36. At least once in each calendar year a Nisga'a Village Government must hold a general public meeting at which individuals other than Nisga'a citizens
- (a) who are at least 18 years of age,
 - (b) who are

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- (i) liable to taxation under this Act in respect of property classified as Class 1 – residential under the *Assessment Act* (British Columbia), or
- (ii) ordinarily resident on Nisga'a Lands, and
- (c) whose taxable property or ordinary residence is within, or otherwise closest to, the Nisga'a Village of that Nisga'a Village Government

have an opportunity to make representations to the Nisga'a Village Government in respect of the local services provided by the Nisga'a Village Government.

Regulations

37. (1) The Executive may make regulations it considers necessary or advisable for purposes under this Act.
- (2) Without limiting subsection (1) and in addition to any other regulation making authority of the Executive under this Act, the Executive may prescribe
- (a) Nisga'a government corporations as public authorities,
 - (b) tax exemptions under section 9,
 - (c) tax rates under section 16,
 - (d) information to be included in and the form of tax notices,
 - (e) manners of payment of taxes and fees,
 - (f) fees payable for copies of tax notices and statements of outstanding taxes,
 - (g) rates of interest payable on taxes in arrear,
 - (h) rates of interest payable on delinquent taxes,
 - (i) information to be included in and the form of statements of outstanding taxes,
 - (j) information to be included in, the form of and fees payable for certificates of outstanding taxes, and
 - (k) rates of interest payable on refunds of taxes.

Transitional – 2015 taxation year

38. Section 9(3)(b) and (c) does not apply to a regulation made under section 9 for application to the 2015 taxation year.

Commencement

39. This Act comes into force on January 1, 2015.