

NISGA'A REAL PROPERTY TAX ENFORCEMENT REGULATION

NISGA'A LISIMS GOVERNMENT

NISGA'A LISIMS GOVERNMENT EXECUTIVE

**NISGA'A REAL PROPERTY TAX
ENFORCEMENT REGULATION**

made under the

NISGA'A REAL PROPERTY TAX ENFORCEMENT ACT

**UNOFFICIAL CONSOLIDATION
CURRENT TO SEPTEMBER 28, 2017**

NISGA' A REAL PROPERTY TAX ENFORCEMENT REGULATION

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NISGA'A REAL PROPERTY TAX ENFORCEMENT REGULATION

Definitions

1. In this Regulation, “Act” means the *Nisga’a Real Property Tax Enforcement Act*.

Rates of interest

2. (1) For the purposes of section 14(1) of the Act, interest on the upset price
- (a) begins to accrue on the day after the date of the purchase of the tax-sale interest by the Nisga’a Nation under section 12(6)(b) of the Act,
 - (b) accrues, during each successive four-month period beginning on January 1, May 1 and September 1 of each year, at a rate 3% above the prime lending rate of the principal banker to the Nisga’a Nation on the 15th day of the month immediately preceding that four-month period,
 - (c) is calculated on a daily basis and compounded monthly, and
 - (d) ceases to accrue on the day the purchaser under section 14(1) of the Act makes payment in full for the tax-sale interest to the Nisga’a Nation.
- (2) For the purposes of section 19(3)(d) of the Act,
- (a) interest on
 - (i) the upset price begins to accrue on the day after the date of the sale of the tax-sale interest at the tax sale,
 - (ii) an amount in excess of the upset price that the purchaser has paid to the collector for the interest begins to accrue on the day after the date on which that payment was made,
 - (iii) a cost begins to accrue on the day after the date on which the cost was incurred, and
 - (iv) tax begins to accrue on the day after the date on which the tax was paid, and
 - (b) interest on all amounts referred to in section 19(3)(a) to (c) of the Act
 - (i) accrues, during each successive four-month period beginning on January 1, May 1 and September 1 of each year, at a rate 3% above the prime lending rate of the principal banker to the Nisga’a

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Nation on the 15th day of the month immediately preceding that four-month period,

- (ii) is calculated on a daily basis and compounded monthly, and
 - (iii) ceases to accrue on the day of the payment or tendering to the collector of the total of the amounts required to be paid under section 19(3) of the Act.
- (3) For the purposes of section 19(4)(e) of the Act,
- (a) interest on
 - (i) the purchase price begins to accrue on the day after
 - (A) the date of the sale of the tax-sale interest at the tax sale, or
 - (B) if the tax-sale interest was subsequently sold under section 14 of the Act, the date of the sale under that section,
 - (ii) a cost begins to accrue on the day after the date on which the cost was incurred, and
 - (iii) tax begins to accrue on the day after the date on which the tax was paid, and
 - (b) interest on all amounts referred to in section 19(4)(c) and (d) of the Act
 - (i) accrues, during each successive four-month period beginning on January 1, May 1 and September 1 of each year, at a rate 3% above the prime lending rate of the principal banker to the Nisga'a Nation on the 15th day of the month immediately preceding that four-month period,
 - (ii) is calculated on a daily basis and compounded monthly, and
 - (iii) ceases to accrue on the earlier of the day on which
 - (A) an instrument capable of effecting payment of the money which the purchaser is entitled to receive under section 19(4) of the Act is delivered or mailed to the purchaser, and
 - (B) payment of the money which the purchaser is entitled to receive under section 19(4) of the Act is otherwise made to the purchaser.

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- (4) For the purposes of section 20(2)(d) of the Act,
- (a) interest on
 - (i) the upset price begins to accrue on the day after the date of purchase of the tax-sale interest by the Nisga'a Nation under section 12(6)(b) of the Act,
 - (ii) a cost begins to accrue on the day after the date on which the cost was incurred, and
 - (iii) tax begins to accrue on the day after the date on which the tax was paid,
 - (b) interest on all amounts referred to in section 20(2)(a) to (c) of the Act
 - (i) accrues, during each successive four-month period beginning on January 1, May 1 and September 1 of each year, at a rate 3% above the prime lending rate of the principal banker to the Nisga'a Nation on the 15th day of the month immediately preceding that four-month period,
 - (ii) is calculated on a daily basis and compounded monthly, and
 - (iii) ceases to accrue on the day on which the person empowered to redeem the tax-sale interest pays or tenders to the collector the total of the amounts required to be paid under section 20(2) of the Act.
- (5) For the purposes of section 20(3)(d) of the Act,
- (a) interest on
 - (i) the remaining 50% of the total of the amounts referred to in section 20(2)(a) to (d) of the Act begins to accrue on the day after the date on which the person empowered to redeem the tax-sale interest paid or tendered to the collector the first 50% of that total under section 20(2) of the Act,
 - (ii) a cost begins to accrue on the day after the date on which the cost was incurred, and
 - (iii) tax begins to accrue on the day after the date on which the tax was paid, and

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- (b) interest on all amounts referred to in section 20(3)(a) to (c) of the Act
 - (i) accrues, during each successive four-month period beginning on January 1, May 1 and September 1 of each year, at a rate 3% above the prime lending rate of the principal banker to the Nisga'a Nation on the 15th day of the month immediately preceding that four-month period,
 - (ii) is calculated on a daily basis and compounded monthly, and
 - (iii) ceases to accrue on the day on which the person redeeming the tax-sale interest pays or tenders to the collector the total of the amounts required to be paid under section 20(3) of the Act.

- (6) For purposes of section 25(1)(b)(iv) of the Act,
 - (a) interest on
 - (i) the purchase price begins to accrue on the day after
 - (A) the date of the sale of the tax-sale interest at the tax sale, or
 - (B) if the tax-sale interest was subsequently sold under section 14 of the Act, the date of the sale under that section,
 - (ii) a cost begins to accrue on the day after the date on which the cost was incurred, and
 - (iii) tax begins to accrue on the day after the date on which the tax was paid, and

 - (b) interest on all amounts referred to in section 25(1)(b)(i) to (iii)
 - (i) accrues, during each successive four-month period beginning on January 1, May 1 and September 1 of each year, at a rate 2% below the prime lending rate of the principal banker to the Nisga'a Nation on the 15th day of the month immediately preceding that four-month period,
 - (ii) is calculated on a daily basis and compounded monthly, and
 - (iii) ceases to accrue on earlier of the day on which

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- (A) an instrument capable of effecting payment of the money which the purchaser is entitled to receive under section 25(1)(b) of the Act is delivered or mailed to the purchaser, and
 - (B) payment of the money which the purchaser is entitled to receive under section 25(1)(b) of the Act is otherwise made to the purchaser.
- (7) Subsection (6) does not operate to require the payment of an amount of interest less than \$5.
- (8) For the purpose of facilitating the payment of an amount under section 14(3), 19(3) or 20(2) or (3) of the Act in a particular case, the collector may, if satisfied that the circumstances warrant doing so, waive up to 30 days of the interest that would otherwise accrue on that amount under subsection (1), (2), (4) or (5) of this section.

Forms

3. Each form set out in Schedule 1 is prescribed for the purposes of the section of the Act indicated on that form.

Fees

4. Each fee set out in Column 2 of Schedule 2 is prescribed for the purposes of the section of the Act set out opposite that fee in Column 1 of that Schedule.

Section 10 notices

5. A notice of a tax sale referred to in section 10 of the Act must
- (a) be published in accordance with Nisga'a law at least 60 days before the commencement of the tax sale,
 - (b) if a tax-sale interest anticipated to be offered for sale at the tax sale is a Nisga'a entitlement,
 - (i) set out

NISGA'A REAL PROPERTY TAX ENFORCEMENT REGULATION

- (A) the qualifications that an individual must have in order to be an eligible bidder for the Nisga'a entitlement, and
 - (B) the prescribed form of declaration and the supporting evidence, referred to in section 12(3) of the Act, that such an eligible bidder must provide to the collector before the eligible bidder may make a bid for the Nisga'a entitlement at the tax sale, and
- (ii) indicate that any such eligible bidder who wishes to bid for the Nisga'a entitlement at the tax sale should provide the prescribed form of declaration and supporting evidence to the collector for approval in advance of the tax sale, and
- (c) set out a means by which the collector may be contacted for further information in respect of the tax sale.

Prescribed forfeitable interests

6. Section 28(1) of the Act does not apply to the forfeitable interests listed in Schedule 3 to this Regulation.

NISGA'A REAL PROPERTY TAX ENFORCEMENT REGULATION

SCHEDULE 1 – FORMS

*Nisga'a Real Property Tax Enforcement Act***Form I**

(Section 6(1)(c))

NOTICE OF UNPAID TAXES

TAKE NOTICE THAT taxes imposed in respect of the following parcel have remained unpaid after the date on which those taxes became due and payable under the *Nisga'a Real Property Tax Act*.

1. PARCEL IN RESPECT OF WHICH TAXES REMAIN UNPAID

(a) Parcel identification number _____

(b) Legal description _____

_____**2. REGISTERED TAX-SALE OR FORFEITABLE INTEREST IN PARCEL** Estate in fee simple Nisga'a Nation entitlement _____ [registration number] Nisga'a Village entitlement _____ [registration number] Lease _____ [registration number] Other _____ [type of interest] _____ [registration number]**3. REGISTERED OWNER OF TAX-SALE OR FORFEITABLE INTEREST**

(a) Name _____ [full name]

(b) Address _____
_____ [full address]

Dated the _____ day of _____, 20 _____.

**COLLECTOR OF TAXES FOR
THE NISGA'A NATION**

NISGA'A REAL PROPERTY TAX ENFORCEMENT REGULATION

Nisga'a Real Property Tax Enforcement Act
Form II
(Section 6(3))
NOTICE OF PAYMENT OF TAXES

TAKE NOTICE THAT the taxes and fee referred to in section 6(3) of the *Nisga'a Real Property Tax Enforcement Act* have been paid in respect of the following parcel.

1. PARCEL IN RESPECT OF WHICH TAXES AND FEE HAVE BEEN PAID

- (a) Parcel identification number _____
- (b) Legal description _____

2. REGISTERED TAX-SALE OR FORFEITABLE INTEREST IN PARCEL

- Estate in fee simple
- Nisga'a Nation entitlement _____ [registration number]
- Nisga'a Village entitlement _____ [registration number]
- Lease _____ [registration number]
- Other _____ [type of interest] _____ [registration number]

3. REGISTERED OWNER OF TAX-SALE OR FORFEITABLE INTEREST

- (a) Name _____ [full name]
- (b) Address _____
_____ [full address]

Dated the _____ day of _____, 20 _____.

**COLLECTOR OF TAXES FOR
THE NISGA'A NATION**

NISGA'A REAL PROPERTY TAX ENFORCEMENT REGULATION

Nisga'a Real Property Tax Enforcement Act

Form III

(Sections 12(3)(a) and 14(2)(a))

**DECLARATION OF INDIVIDUAL AS ELIGIBLE BIDDER
FOR NISGA'A NATION ENTITLEMENT**

1. I, _____ *[full name]*, of

_____ *[full address]*,

hereby solemnly declare that I am an eligible bidder, as defined in the *Nisga'a Real Property Tax Enforcement Act*, for a Nisga'a Nation entitlement.

2. I am a Nisga'a citizen. My Nisga'a citizenship number is _____.

Dated the _____ day of _____, 20 _____.

SIGNATURE

NISGA'A REAL PROPERTY TAX ENFORCEMENT REGULATION

Nisga'a Real Property Tax Enforcement Act
Form IV
 (Sections 12(3)(a) and 14(2)(a))
DECLARATION OF INDIVIDUAL AS ELIGIBLE BIDDER
FOR NISGA'A VILLAGE ENTITLEMENT

1. I, _____ [full name] , of _____
 _____ [full address] ,

hereby solemnly declare that I am an eligible bidder, as defined in the *Nisga'a Real Property Tax Enforcement Act*, for a Nisga'a Village entitlement to a parcel located within the Nisga'a Village Lands of the Nisga'a Village of

- Gitlaxt'aamiks.
 Gitwinksihlkw.
 Laxgalts'ap.
 Gingolx.

2. I am a Nisga'a citizen. My Nisga'a citizenship number is _____.

3. On May 10, 2000, I was a member of

- the Gitlakdamix Indian Band.
 the Gitwinksihlkw Indian Band.
 the Lakalzap Indian Band.
 the Gingolx Indian Band.

My Band membership number was _____.

Dated the _____ day of _____, 20 _____.

 SIGNATURE

NISGA'A REAL PROPERTY TAX ENFORCEMENT REGULATION

Nisga'a Real Property Tax Enforcement Act

Form V

(Section 15(1)(a))

NOTICE OF SALE OF TAX-SALE INTEREST AT TAX SALE

TAKE NOTICE THAT the following tax-sale interest relating to the following parcel has been sold at a tax sale under the *Nisga'a Real Property Tax Enforcement Act*.

1. TAX-SALE INTEREST SOLD

- Estate in fee simple
- Nisga'a Nation entitlement _____ [registration number]
- Nisga'a Village entitlement _____ [registration number]

2. PARCEL TO WHICH TAX-SALE INTEREST RELATES

- (a) Parcel identification number _____
- (b) Legal description _____

3. CURRENT REGISTERED OWNER OF TAX-SALE INTEREST

- (a) Name _____ [full name]
- (b) Address _____
 _____ [full address]

4. PURCHASER OF TAX-SALE INTEREST AT TAX SALE

- (a) Name _____ [full name]
- (b) Address _____
 _____ [full address]

5. DATE OF SALE _____ day of _____, 20 _____

6. AMOUNT FOR WHICH TAX-SALE INTEREST SOLD _____

NISGA'A REAL PROPERTY TAX ENFORCEMENT REGULATION

Dated the _____ day of _____, 20 ____.

**COLLECTOR OF TAXES FOR
THE NISGA'A NATION**

NISGA'A REAL PROPERTY TAX ENFORCEMENT REGULATION

Nisga'a Real Property Tax Enforcement Act

Form VI

(Section 15(1)(a))

NOTICE OF SALE OF TAX-SALE INTEREST UNDER SECTION 14

TAKE NOTICE THAT the following tax-sale interest relating to the following parcel has been sold under section 14 of the *Nisga'a Real Property Tax Enforcement Act*.

1. TAX-SALE INTEREST SOLD

- Estate in fee simple
- Nisga'a Nation entitlement _____ [registration number]
- Nisga'a Village entitlement _____ [registration number]

2. PARCEL TO WHICH TAX-SALE INTEREST RELATES

- (a) Parcel identification number _____
- (b) Legal description _____

3. CURRENT REGISTERED OWNER OF TAX-SALE INTEREST

- (a) Name _____ [full name]
- (b) Address _____
 _____ [full address]

4. PURCHASER OF TAX-SALE INTEREST UNDER SECTION 14

- (a) Name _____ [full name]
- (b) Address _____
 _____ [full address]

5. DATE OF SALE _____ day of _____, 20 _____

6. AMOUNT FOR WHICH TAX-SALE INTEREST SOLD _____

NISGA'A REAL PROPERTY TAX ENFORCEMENT REGULATION

Dated the _____ day of _____, 20 ____.

**COLLECTOR OF TAXES FOR
THE NISGA'A NATION**

Nisga'a Real Property Tax Enforcement Act
Form VII
 (Section 21(1)(a))
NOTICE OF REDEMPTION OF TAX-SALE INTEREST

TAKE NOTICE THAT the following tax-sale interest relating to the following parcel, which was sold under the *Nisga'a Real Property Tax Enforcement Act* as set out in the attached Notice(s) of Sale, has been redeemed as allowed under that Act.

1. TAX-SALE INTEREST REDEEMED

- Estate in fee simple
- Nisga'a Nation entitlement _____ [registration number]
- Nisga'a Village entitlement _____ [registration number]

2. PARCEL TO WHICH TAX-SALE INTEREST RELATES

- (a) Parcel identification number _____
- (b) Legal description _____

3. CURRENT REGISTERED OWNER OF TAX-SALE INTEREST

- (a) Name _____ [full name]
- (b) Address _____
 _____ [full address]

4. DATE OF REDEMPTION _____ day of _____, 20 _____

Dated the _____ day of _____, 20 _____.

**COLLECTOR OF TAXES FOR
 THE NISGA'A NATION**

NISGA'A REAL PROPERTY TAX ENFORCEMENT REGULATION

Nisga'a Real Property Tax Enforcement Act

Form VIII

(Section 22(1)(a)(i))

NOTICE OF FAILURE TO REDEEM TAX-SALE INTEREST

TAKE NOTICE THAT the following tax-sale interest relating to the following parcel, which was sold under the *Nisga'a Real Property Tax Enforcement Act* as set out in the attached Notice(s) of Sale, has not been redeemed as allowed under that Act.

1. TAX-SALE INTEREST NOT REDEEMED

- Estate in fee simple
- Nisga'a Nation entitlement _____ [registration number]
- Nisga'a Village entitlement _____ [registration number]

2. PARCEL TO WHICH TAX-SALE INTEREST RELATES

- (a) Parcel identification number _____
- (b) Legal description _____

3. CURRENT REGISTERED OWNER OF TAX-SALE INTEREST

- (a) Name _____ [full name]
- (b) Address _____
 _____ [full address]

4. PURCHASER OF TAX-SALE INTEREST ENTITLED TO REGISTRATION AS OWNER

- (a) Name _____ [full name]
- (b) Address _____
 _____ [full address]

Dated the _____ day of _____, 20 _____.

**COLLECTOR OF TAXES FOR
THE NISGA'A NATION**

NISGA'A REAL PROPERTY TAX ENFORCEMENT REGULATION

Nisga'a Real Property Tax Enforcement Act
Form IX
 (Section 22(1)(a)(ii))
**APPLICATION FOR REGISTRATION OF PURCHASER
 AS OWNER OF TAX-SALE INTEREST**

1. TAX-SALE INTEREST PURCHASED

- Estate in fee simple
- Nisga'a Nation entitlement _____ [registration number]
- Nisga'a Village entitlement _____ [registration number]

2. PARCEL TO WHICH TAX-SALE INTEREST RELATES

- (a) Parcel identification number _____
- (b) Legal description _____

3. CURRENT REGISTERED OWNER OF TAX-SALE INTEREST

- (a) Name _____ [full name]
- (b) Address _____
 _____ [full address]

4. PURCHASER OF TAX-SALE INTEREST ENTITLED TO REGISTRATION AS OWNER

- (a) Name _____ [full name]
- (b) Address _____
 _____ [full address]

On behalf of the above purchaser, I hereby apply for the registration of the above purchaser as the owner of the above tax-sale interest relating to the above parcel.

Dated the _____ day of _____, 20 _____.

**COLLECTOR OF TAXES FOR
THE NISGA'A NATION**

NISGA'A REAL PROPERTY TAX ENFORCEMENT REGULATION

Nisga'a Real Property Tax Enforcement Act

Form X

(Section 25(2))

**NOTICE OF EXECUTIVE ORDER
SETTING ASIDE SALE(S) OF TAX-SALE INTEREST**

TAKE NOTICE THAT the sale(s) under the *Nisga'a Real Property Tax Enforcement Act* of the following tax-sale interest relating to the following parcel, as set out in the attached Notice(s) of Sale, has/have been set aside by Order of the Executive.

1. TAX-SALE INTEREST SOLD

- Estate in fee simple
- Nisga'a Nation entitlement _____ [registration number]
- Nisga'a Village entitlement _____ [registration number]

2. PARCEL TO WHICH TAX-SALE INTEREST RELATES

- (a) Parcel identification number _____
- (b) Legal description _____

3. CURRENT REGISTERED OWNER OF TAX-SALE INTEREST

- (a) Name _____ [full name]
- (b) Address _____
_____ [full address]

Dated the _____ day of _____, 20 _____.

**COLLECTOR OF TAXES FOR
THE NISGA'A NATION**

NISGA'A REAL PROPERTY TAX ENFORCEMENT REGULATION

Nisga'a Real Property Tax Enforcement Act

Form XI

(Section 27(2))

**NOTICE OF IMPENDING CANCELLATION OR TERMINATION
OF CANCELLABLE INTEREST**

TO: Name _____
[full name of taxable owner]

Address _____
_____ [full address of taxable owner]

TAKE NOTICE THAT the taxes imposed in respect of the following parcel under the *Nisga'a Real Property Tax Act* have become delinquent and the following cancellable interest, a copy of which is attached to this notice, will be CANCELLED OR OTHERWISE TERMINATED under section 27 of the *Nisga'a Real Property Tax Enforcement Act* UNLESS you pay the total of the following amounts to the collector of taxes for the Nisga'a Nation BY JUNE 30, _____:

1. \$ _____ [taxes due and owing as of date of this notice]
2. _____% interest on the amount set out above, calculated and compounded to the date of your payment to the collector
3. \$ _____ [prescribed fee – s. 27]
4. \$ _____ [if applicable, prescribed fee – s. 6(3)(e)]

1. PARCEL IN RESPECT OF WHICH TAXES ARE DELINQUENT

(a) **Parcel identification number** _____ [if applicable]

(b) **Legal description** _____

2. CANCELLABLE INTEREST SUBJECT TO CANCELLATION OR TERMINATION

Lease _____ [registration number, if applicable]

Other _____ [type of interest]

_____ [registration number, if applicable]

NISGA'A REAL PROPERTY TAX ENFORCEMENT REGULATION

Dated the _____ day of _____, 20 ____.

**COLLECTOR OF TAXES FOR
THE NISGA'A NATION**

Nisga'a Real Property Tax Enforcement Act
Form XII
 (Section 27(5)(b)(i)(A) and (ii))
**NOTICE OF CANCELLATION OR TERMINATION
 OF CANCELLABLE INTEREST**

TAKE NOTICE THAT the following cancellable interest, a copy of which is attached to this notice, has been cancelled or otherwise terminated in accordance with the *Nisga'a Real Property Tax Enforcement Act*.

1. CANCELLABLE INTEREST

Lease _____ [registration number, if applicable]

Other _____ [type of interest]
_____ [registration number, if applicable]

2. PARCEL TO WHICH INSTRUMENT RELATES

(a) **Parcel identification number** _____ [if applicable]

(b) **Legal description** _____

3. HOLDER OF CANCELLABLE INTEREST

(a) **Name** _____ [full name]

(b) **Address** _____
_____ [full address]

**4. DATE OF CANCELLATION
OR TERMINATION**

_____ day of _____, 20 _____

Dated the _____ day of _____, 20 _____.

DIRECTOR OF LANDS AND RESOURCES

or

NISGA'A REAL PROPERTY TAX ENFORCEMENT REGULATION

NISGA'A VILLAGE LAND ADMINISTRATOR

NISGA'A REAL PROPERTY TAX ENFORCEMENT REGULATION

Nisga'a Real Property Tax Enforcement Act
Form XIII
 (Section 28(2)(a))
**NOTICE OF IMPENDING FORFEITURE AND TERMINATION
 OF FORFEITABLE INTEREST**

TO: Name _____ *[full name of taxable owner]*

Address _____
 _____ *[full address of taxable owner]*

TAKE NOTICE THAT the taxes imposed under the *Nisga'a Real Property Tax Act* in respect of the parcel described below are delinquent and the forfeitable interest described below, a copy of which is attached to this notice, is subject to **FORFEITURE AND TERMINATION** under section 28 of the *Nisga'a Real Property Tax Enforcement Act*.

In accordance with section 28(3) of the *Nisga'a Real Property Tax Enforcement Act*, **FORFEITURE AND TERMINATION** of this forfeitable interest **MAY BE PREVENTED** by payment of the following total amount to the collector of taxes for the Nisga'a Nation **BEFORE** the following date:

[taxes due and owing as of date of this notice]

[prescribed fee – s. 28(2)(b)(iii)]

_____ *[if applicable, prescribed fee – s. 6(3)(e)]*

TOTAL AMOUNT PAYABLE: \$

Date on which the forfeitable interest described below will be forfeited and terminated if the above total amount not paid to collector in advance:

_____, 20____

1. PARCEL IN RESPECT OF WHICH TAXES ARE DELINQUENT

(a) **Parcel identification number** _____ *[if applicable]*

(b) **Legal description** _____

2. FORFEITABLE INTEREST SUBJECT TO FORFEITURE AND TERMINATION

NISGA'A REAL PROPERTY TAX ENFORCEMENT REGULATION

Lease _____ *[registration number, if applicable]*

Other _____ *[type of interest]*

_____ *[registration number, if applicable]*

Dated the _____ day of _____, 20 _____.

**COLLECTOR OF TAXES FOR
THE NISGA'A NATION**

NISGA'A REAL PROPERTY TAX ENFORCEMENT REGULATION

Nisga'a Real Property Tax Enforcement Act
Form XIV
(Section 28(4)(a)(i) and (b))
NOTICE OF FORFEITURE AND TERMINATION
OF FORFEITABLE INTEREST

TAKE NOTICE THAT the following forfeitable interest, a copy of which is attached to this notice, in the parcel specified below has been forfeited and terminated in accordance with the Nisga'a Real Property Tax Enforcement Act.

1. FORFEITABLE INTEREST

- Lease [registration number, if applicable]
Other [type of interest]
[registration number, if applicable]

2. PARCEL TO WHICH INTEREST RELATES

- (a) Parcel identification number [if applicable]
(b) Legal description

3. HOLDER OF FORFEITABLE INTEREST

- (a) Name [full name]
(b) Address [full address]

4. DATE OF FORFEITURE AND TERMINATION

_____ day of _____, 20 _____

Dated the _____ day of _____, 20 _____.

COLLECTOR OF TAXES FOR
THE NISGA'A NATION

NISGA' A REAL PROPERTY TAX ENFORCEMENT REGULATION

SCHEDULE 2 – FEES

Section of Act	Fee
6(3)(e)	\$40
15(1)(b)	\$40
21(1)(b)	\$40
22(1)(b)	\$40
27(1)(b)	\$40
28(2)(b)(iii)	\$40

SCHEDULE 3 – PRESCRIBED FORFEITABLE INTERESTS

1. Any forfeitable interest that
 - (a) is not registered in the Nisga'a land title office,
 - (b) is held by one or more individuals, and
 - (c) consists of a right to use or occupy, or an interest in, a residential property that is
 - (i) owned in fee simple by a Nisga'a Village, and
 - (ii) rented or otherwise made available to the individual or individuals by or on behalf of the Nisga'a Village