

NISGA'A REAL PROPERTY TAX REGULATION

NISGA'A LISIMS GOVERNMENT

NISGA'A LISIMS GOVERNMENT EXECUTIVE

**NISGA'A REAL PROPERTY TAX
REGULATION**

made under the

NISGA'A REAL PROPERTY TAX ACT

The Nisga'a Lisims Government Executive enacted this Regulation on

December 4 2014

Signed

Kevin McKay
Kevin McKay, Chairperson

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Definitions

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

Rates of interest

2. (1) Interest on taxes in arrear
 - (a) begins to accrue on January 1 of the year in which the taxes become in arrear,
 - (b) accrues, during each successive four-month period beginning on January 1, May 1 and September 1 of that 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
 - (i) on the day the taxes, including accrued interest, are paid or recovered during that year, or
 - (ii) if the taxes, including accrued interest, are not paid or recovered during that year, on January 1 of the next year.
- (2) Interest on delinquent taxes
 - (a) begins to accrue on January 1 of the year in which the taxes become delinquent,
 - (b) accrues, during each successive four-month period beginning on January 1, May 1 and September 1 of that year and any subsequent 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 taxes, including accrued interest, are paid or recovered.

- (3) Interest on excess taxes referred to in section 33(1) of the Act
- (a) begins to accrue on
 - (i) September 1 of the year in which the taxes are due, or
 - (ii) if the excess taxes are paid after July 2 of the year in which the taxes are due, the 61st day after the payment is made,
 - (b) accrues, during each successive three-month period commencing on April 1, July 1, October 1 and January 1 in 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 three-month period,
 - (c) is compounded monthly and calculated on the number of days since
 - (i) the last compounding of interest, or
 - (ii) if no previous compounding of interest has occurred, the date on which interest began to accrue, and
 - (d) ceases to accrue on the day
 - (i) an instrument capable of effecting payment of the money owed is delivered or mailed to the person to whom it is owed, or
 - (ii) payment is made.
- (4) Subsection (3) does not operate to require the payment of an amount of interest less than \$5.

Forms

3. (1) A tax notice must be in the form of Form 1 of Schedule 1 or in a form approved by the Chief Financial Officer.
- (2) A statement of outstanding taxes must be in the form of Form 2 of Schedule 1 or in a form approved by the Chief Financial Officer.
- (3) A certificate of outstanding taxes referred to in section 32(1) of the Act must be in the form of Form 3 of Schedule 1 or in a form approved by the Chief Financial Officer.

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- (4) A certificate of outstanding taxes referred to in section 32(2) of the Act must be in the form of Form 3 of Schedule 1 or in a form approved by the Chief Financial Officer.

Fees

4. (1) 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.
- (2) The fees set out in Column 2 of Schedule 2 include any transaction taxes.

Manners of payment of taxes and fees

5. The following manners of payment are prescribed for taxes and fees levied, imposed, assessed or assessable under the Act or this Regulation:
- (a) payment at the principal administrative office of Nisga'a Lisims Government during normal business hours
 - (i) by cheque or money order made payable to the Nisga'a Nation, or
 - (ii) by cash;
 - (b) on such terms and conditions as the Chief Financial Officer may determine, payment by direct deposit into an account of the Nisga'a Nation;
 - (c) payment in a manner specifically permitted or mandated under a written agreement to which the Nisga'a Nation, as represented by the Executive, is a party.

Commencement

6. This Regulation comes into force on January 1, 2015.

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SCHEDULE 1 – FORMS

Nisga'a Real Property Tax Act (Section 19(1))

Form 1

TAX NOTICE

NISGA'A NATION TAX ADMINISTRATOR

PO Box 231 Tel 250 633 3000
 2000 Lisims Drive Toll Free 1 866 633 0888
 Gitlaxt'aamiks, BC VOJ 1A0 Fax 250 633 2367
 Office Hours: www. Nisgaalisims.ca
 Monday-Friday,
 9:00 a.m. – 4:30 p.m

20/year/ PROPERTY TAX NOTICE

DUE DATE: JULY 2, 20/year/

Note: A 10% penalty is applied if taxes are not paid or home owner grant is not claimed by July 2, 20/year/.

TAXABLE OWNER

[name and mailing address]

PROPERTY

Legal Description and
 Parcel Identification Number
 [full legal description of property and parcel identification
 number if available]

Civic
 Address
 [full civic address of property if available]

Folio
 Number
 ◆

TOTAL NET ASSESSED VALUES OF PROPERTY FOR TAX PURPOSES

Property Class	Assessed Value for Nisga'a Property Tax (both School Equivalent and Rural Area Equivalent)	Assessed Value for Hospital District Requisition
◆	◆	◆

TAXES LEVIED BY NISGA'A NATION

	Tax Rates	A Taxes Payable if No Home Owner Grant	B Taxes Payable if Basic Home Owner Grant	C Taxes Payable if Senior or Disability Home Owner Grant
School Equiv.	◆	◆	◆	◆
Less: Home Owner Grant			◆	◆
Net School Equiv.		◆	◆	◆
Rural Area Equiv.	◆	◆	◆	◆
Reg. Dist. Req.	◆	◆	◆	◆
Hosp. Dist. Req.	◆	◆	◆	◆
Police Act Req.	◆	◆	◆	◆
Ass. Auth. Req.	◆	◆	◆	◆
NET 20/year/ TAXES		◆	◆	◆
TAXES IN ARREAR (interest to July 2)				
DELINQUENT TAXES (interest to July 2)				
TOTAL PAYMENT DUE		◆	◆	◆

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See important information about payment of Nisga'a Nation property taxes on back of form. If eligible, complete the Nisga'a Nation Home Owner Grant application enclosed with this form.

[back of form]

IMPORTANT INFORMATION – NISGA'A NATION PROPERTY TAXES

1. **PAYMENT OF 20[year] PROPERTY TAXES** – 20[year] property taxes are **due on July 2, 20[year]**. If a tax payment (or a home owner grant application) is not received by July 2, 20[year], a **10% penalty will be imposed**. Payments and applications may be delivered by hand or mailed to the **principal administrative office of Nisga'a Lisims Government in Gitlaxt'aamiks, British Columbia**, or made in another manner permitted under the *Nisga'a Real Property Tax Regulation* or other Nisga'a Lisims enactment.
 - **FORM OF PAYMENT** – Payment must be made in Canadian funds. Payment by direct deposit from a financial institution may be accepted. Please contact the tax administrator for details. Cash, money orders and cheques, including postdated cheques to the due date, will be accepted. Money orders and cheques must be made payable to the **Nisga'a Nation**. If a money order or cheque is dishonoured, payment will be considered not to have been made and a 10% penalty will be imposed after the due date. **Credit cards will not be accepted.**
 - **PAYMENT BY MAIL** – Mail tax payments (and any home owner grant application) early to **Nisga'a Nation Property Taxes, PO Box 231, 2000 Lisims Drive, Gitlaxt'aamiks, BC, V0J 1A0** in order to avoid penalty. If a mailed payment (or home owner grant application) is received at the principal administrative office of Nisga'a Lisims Government after **July 2, 20[year]**, a 10% penalty will be imposed unless the envelope has a legible **postmark dated June 22, 20[year]** or earlier. Mail lost or delayed will be considered the responsibility of the taxpayer.
 - **PAYMENT BY MORTGAGE COMPANY** – If your mortgage company will be remitting payment to the Nisga'a Nation on your behalf, the name of the company should appear on the front of the tax notice. Confirm details of your tax payment with your mortgage company directly.
2. **NISGA'A NATION HOME OWNER GRANTS** – **Eligible home owners must complete a home owner grant application each year.** A grant amount is considered unpaid taxes until it is claimed, or the amount is paid. To avoid a penalty charge on the grant amount, taxable owners should apply for the grant and provide all required documentation to the principal administrative office of Nisga'a Lisims Government in Gitlaxt'aamiks, British Columbia **by July 2, 20[year]** even if they are not paying taxes that are due at the time. Corporations are not eligible for Nisga'a Nation home owner grants. Please read the section entitled "Important Information – Nisga'a Nation Home Owner Grants" following the home owner grant application form.
3. **LATE PENALTY** – Unpaid 20[year] taxes (including unclaimed Nisga'a Nation home owner grants) are subject to a **penalty of 10%** if not received at the principal administrative office of Nisga'a Lisims Government in Gitlaxt'aamiks, British Columbia, or made in another manner permitted under the *Nisga'a Real Property Tax Regulation* or other Nisga'a Lisims enactment, **by July 2, 20[year]**.
4. **TAXES IN ARREAR** – Taxes in arrear are subject to interest in accordance with section 28 of the *Nisga'a Real Property Tax Act*.
5. **DELINQUENT TAXES** – Delinquent taxes are subject to interest in accordance with section 29 of the *Nisga'a Real Property Tax Act*. The interest of a taxable owner in a property in respect of which taxes are delinquent may be subject to sale, cancellation or forfeiture.

Nisga'a Real Property Tax Act (Section 31)
Form 2
STATEMENT OF OUTSTANDING TAXES

To: *[name and address of taxable owner of property]*

[name and address of 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]

Re: *[description of property in respect of which there are taxes in arrear or delinquent taxes]*

TAKE NOTICE THAT, as of the date of this certificate:

There are taxes in arrear in respect of the above-referenced property in the amount of \$_____. These taxes in arrear will continue to accrue interest at the rate prescribed in the *Nisga'a Real Property Tax Regulation* until they are paid or become delinquent.

There are delinquent taxes in respect of the above-referenced property in the amount of \$_____. These delinquent taxes will continue to accrue interest at the rate prescribed in the *Nisga'a Real Property Tax Regulation* until they are paid.

Dated the _____ day of _____, 20 ____.

TAX ADMINISTRATOR

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Nisga'a Real Property Tax Act (Section 32(1))

Form 3

CERTIFICATE OF OUTSTANDING TAXES

To: *[name and address of taxable owner of property]*

Re: *[description of property]*

I HEREBY CERTIFY THAT, as of the date of this certificate:

- There are unpaid taxes or fees imposed under the *Nisga'a Real Property Tax Act* in respect of the above-referenced property in the amount of \$_____.
- All taxes and fees imposed under the *Nisga'a Real Property Tax Act* in respect of the above-referenced property have been fully paid.

Dated the _____ day of _____, 20 _____.

TAX ADMINISTRATOR

Nisga'a Real Property Tax Act (Section 32(2))

Form 4

CERTIFICATE OF OUTSTANDING TAXES

To: *[name and address of applicant for certificate other than taxable owner of property]*

Re: *[description of property]*

I HEREBY CERTIFY THAT:

- As of the date of this certificate, there are unpaid taxes or fees imposed under the *Nisga'a Real Property Tax Act* in respect of the above-referenced property in the amount of \$_____.
- As of the date of this certificate, all taxes and fees imposed under the *Nisga'a Real Property Tax Act* in respect of the above-referenced property have been fully paid.
- No interest in the above-referenced property has been sold for taxes in the year preceding the date of this certificate.
- An interest in the above-referenced property has been sold for taxes in the year preceding the date of this certificate, the details of which are as follows:
nature of interest _____
time remaining for redemption of interest _____
amount required to redeem interest as of the date of this certificate _____

Dated the _____ day of _____, 20 ____.

TAX ADMINISTRATOR

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SCHEDULE 2 – FEES

Section of Act	Fee
20(b)	\$10
32(2)	\$30