

NOTICE OF PROPERTY TAX SALE

NOTICE IS HEREBY GIVEN THAT THE NISGA'A VILLAGE ENTITLEMENT, NISGA'A NATION ENTITLEMENT OR FEE SIMPLE INTEREST SPECIFIED IN THE ATTACHED TABLE IN RELATION TO A LISTED PROPERTY WILL BE SOLD AT A PUBLIC AUCTION UNLESS THE DELINQUENT TAXES IN RESPECT OF THE PROPERTY ARE FULLY PAID BEFORE THE DATE OF THE AUCTION.

The tax sale by public auction will commence at 10:00 a.m. on Monday, October 1, 2018, at the Government Chamber, Nisga'a Lisims Government Building, in Gitlaxt'aamiks.

Withdrawal of Property Interests from Tax Sale upon Payment of Delinquent Taxes

Delinquent taxes are the taxes imposed in respect of a property for 2016, the penalty for late payment of those taxes, and the interest accruing on those taxes and penalty. If the delinquent taxes in respect of a property are paid before October 1, 2018, the specified interest in the property will be withdrawn from the tax sale and will not be subject to public auction. Delinquent taxes may be paid to the Tax Administrator at the Nisga'a Lisims Government building before October 1, 2018 by cash, certified cheque or money order.

Eligibility to Bid on Property Interests at Tax Sale

Only an "eligible bidder" may bid for a property interest offered for sale at the public auction.

Nisga'a Village Entitlements

Where a Nisga'a Village entitlement is offered for sale at the public auction, only the following persons are eligible bidders and may bid on the entitlement:

- (a) a Nisga'a citizen who, immediately before May 11, 2000, was a member of the Indian band to which the particular Nisga'a Village is a successor under the Nisga'a Treaty;
- (b) the particular Nisga'a Village;
- (c) the Nisga'a Nation,
- (d) the Nisga'a Settlement Trust; and
- (e) a Nisga'a housing services provider (as defined in the *Nisga'a Programs and Services Delivery Act*).

Any individual who wishes to bid on a Nisga'a Village entitlement must, before the individual will be permitted to make a bid at the public auction, provide the Collector of Taxes with a prescribed form of declaration (a copy of which is attached at the end of this notice), a Nisga'a citizenship card and either a suitable Indian status card or a suitable letter from the Enrolment Coordinator of the relevant Village Government setting out the individual's Indian status number and declaring that the individual was a member of the relevant Indian band before May 11, 2000. It is strongly recommended that all such individuals provide their declarations and supporting evidence to the Collector of Taxes well in advance of the public auction, in order to confirm their eligibility.

Nisga'a Nation Entitlements

Where a Nisga'a Nation entitlement is offered for sale at the public auction, only the following persons are eligible bidders and may bid on the entitlement:

- (a) a Nisga'a citizen;
- (b) the particular Nisga'a Village;
- (c) the Nisga'a Nation;
- (d) the Nisga'a Settlement Trust; and
- (e) a Nisga'a housing services provider (as defined in the *Nisga'a Programs and Services Delivery Act*).

Any individual who wishes to bid on a Nisga'a Nation entitlement must, before the individual will be permitted to make a bid at the public auction, provide the Collector of Taxes with a prescribed form of declaration (a copy of which is attached at the end of this notice) and a Nisga'a citizenship card. It is strongly recommended that all such individuals provide their declarations and Nisga'a citizenship cards to the Collector of Taxes well in advance of the public auction, in order to confirm their eligibility.

Fee Simple Interests

Where a fee simple interest is offered for sale at the public auction, all persons are eligible bidders and may bid on the interest.

Purchase of Property Interests at Tax Sale

The "upset price" of each property interest to be offered for sale at the public auction will consist of all property taxes owing in respect of the property to which the interest relates as of October 1, 2018, plus certain additional amounts. The anticipated upset price for each such property interest is set out in the attached table.

At the public auction, the eligible bidder who makes the highest bid for a property interest at or above the upset price of the interest will be declared the purchaser of the interest. (If no other eligible bidder makes a bid for a property interest at or above the upset price, the Nisga'a Nation will be declared the purchaser of the interest at the upset price.)

An eligible bidder who wishes to bid on a property interest at the public auction must bring to the auction either cash, a certified cheque or a bank draft in the amount of the upset price of the interest and must immediately pay that amount to the Collector of Taxes if their bid for the interest is accepted as the highest bid. If the highest bid accepted for a property interest at the public auction exceeds the upset price of the interest, the purchaser will have until 1:00 p.m. the following business day to deliver the balance of the purchase price to the Collector of Taxes, in the form of cash, a certified cheque or a bank draft. Failure to do so will result in the property promptly being re-offered for sale at the public auction.

Right of Registered Owners to Redeem Property Interests Sold at Tax Sale

An eligible bidder who makes the highest bid for a property interest at the public auction will not immediately obtain legal title to the interest upon being declared the purchaser of the interest at the auction.

The registered owner of the property interest will have one year to redeem the interest by paying the upset price of the interest plus certain other amounts to the Collector of Taxes. During the redemption period, the registered owner will have a continuing right to possession of the property to which the interest relates.

If the registered owner redeems the property interest within the one-year redemption period, the purchaser of the interest at the public auction will then have the purchase price returned to them, plus interest and any permitted costs that the purchaser has incurred since the auction.

If the registered owner does not redeem the property interest within the one-year redemption period, the purchaser of the interest at the public auction will then obtain legal title to the interest.

Further Information

For further information about any of the matters addressed in this notice, please contact:

Terry Holt
Tax Administrator and Collector of Taxes
Nisga'a Lisims Government
PO Box 231 - 2000 Lisims Drive
Gitlaxt'aamiks, BC V0J 1A0
Tel: 250-633-3005 / Fax: 250-633-2367

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 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

END OF NOTICE