

Notice in Accordance with Nisga'a Law

2020 Property Tax Sale Cancelled

Due to concerns relating to COVID-19, Wilp Si'ayuukhl Nisga'a has enacted the *Nisga'a Tax Sale Deferral (COVID-19) Act*. Pursuant to that Act, the property tax sale for the 2020 taxation year (which was scheduled to be conducted on October 5, 2020) will now not take place.

The cancellation of the 2020 tax sale will not affect the responsibility of property owners to pay their Nisga'a property taxes. Property taxes that are currently in arrear or delinquent will continue to accrue interest under section 29 of the *Nisga'a Real Property Tax Act* until those taxes are paid or recovered.

Property interests that otherwise would have been offered for sale at the 2020 tax sale due to delinquent taxes will be offered for sale at the 2021 tax sale unless the delinquent taxes (including accrued interest) are paid or recovered prior to the 2021 tax sale.

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 5, 2020 at the Government Chamber, Nisga'a Lisims Government Building, in Gitlaxt'aamiks.

AGENDA

Monday, October 5th - Auction commencing at 10:00 a.m.

*Please note: Applicants **must be on site to bid**.* Attached paperwork will be received until 10 a.m. October 5th, 2020.

Cut off time for payments will be Friday, October 2nd, 2020 with an updated Tax Sale List made publically available, Monday, October 5, 2020.

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

Delinquent taxes are the taxes imposed in respect of a property for 2018, 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taxes in respect of a property are paid before October 3rd, 2020, the specified interest in the property will be withdrawn from the tax sale and will not be subject to public auction.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 3rd, 2020 by your financial institution, 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 5, 2020, 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

2020 PROPERTY INTERESTS ANTICIPATED TO BE OFFERED FOR SALE AT PUBLIC AUCTION DEFERRED TO OCTOBER 4, 2021							
	PIN	Legal Description	Address	Village	Folio	Upset Price	Property Interest
		GITLAXT'AAMIKS					
1	10112	Lot 113, Plan NLT22, District Lot 2626 & 4012, Cassiar Land District, NEW AIYANSH VILLAGE LANDS	5043 SQAT'IIN DR	GITLAXT'AAMIKS BC VOJ 1A0	410-00099.000	\$ 1,223.76	NISGA'A VILLAGE ENTITLEMENT
2	10141	Lot 142, Plan NLT22, District Lot 2626 & 4012, Cassiar Land District, NEW AIYANSH VILLAGE LANDS	4614 WRIGHT ST	GITLAXT'AAMIKS BC VOJ 1A0	410-00108.000	\$ 365.03	NISGA'A VILLAGE ENTITLEMENT
3	10258	Lot 259, Plan NLT23, District Lot 2626, Cassiar Land District, NEW AIYANSH VILLAGE LANDS	4725 GOSNELL CRES	GITLAXT'AAMIKS BC VOJ 1A0	410-00218.000	\$ 338.56	NISGA'A VILLAGE ENTITLEMENT
		GINGOLX					
4	10561	Lot 37, Plan NLT28, District Lot 8082, Range 5 Coast Land District, GINGOLX VILLAGE LANDS	201 FRONT ST	GINGOLX BC VOV 1B0	411-00039.000	\$ 1,630.83	NISGA'A VILLAGE ENTITLEMENT
		GITWINKSIHLKW					
5	10305	Lot 21, Plan NLT14, District Lot 7278, Cassiar Land District, GITWINKSIHLKW VILLAGE LANDS	3004 GWINAHA AVE	GITWINKSIHLKW BC VOJ 3T0	414-00021.000	\$ 2,964.68	NISGA'A VILLAGE ENTITLEMENT
		LAXGALTS'AP					
6	10374	Lot 27, Plan NLT16, District Lot 7051, Cassiar Land District, LAXGALTS'AP VILLAGE LANDS	723 SPRUCE DR	LAXGALTS'AP BC VOJ 1X0	415-00028.000	\$ 2,482.87	NISGA'A VILLAGE ENTITLEMENT
7	10392	Lot 45, Plan NLT17, District Lot 7051 & 7276, Cassiar Land District, LAXGALTS'AP VILLAGE LANDS	507 NORTH ROAD CRES	LAXGALTS'AP BC VOJ 1X0	415-00046.000	\$ 2,607.89	NISGA'A VILLAGE ENTITLEMENT
8	10462	Lot 115, Plan NLT18, Sec 2 Blk 1 Range 5 Coast Land District, LAXGALTS'AP VILLAGE LANDS		LAXGALTS'AP BC VOJ 1X0	415-00178.000	\$ 338.56	NISGA'A VILLAGE ENTITLEMENT
						\$ 11,952.17	

PROPERTY INTERESTS ANTICIPATED TO BE OFFERED FOR SALE AT PUBLIC AUCTION DEFERRED TO OCTOBER 4, 2021.

**PROPERTY INTERESTS ANTICIPATED TO BE OFFERED FOR SALE AT PUBLIC
AUCTION COMMENCING OCTOBER 5, 2020.**

END OF NOTICE