

NISGA'A LISIMS GOVERNMENT

NISGA'A LISIMS GOVERNMENT EXECUTIVE

**NISGA'A PERMISSIVE EXEMPTIONS
REGULATION, 2020**

made under the

NISGA'A REAL PROPERTY TAX ACT

The Nisga'a Lisims Government Executive enacted this Regulation on

_____.

Signed _____
Brian Tait, Chairperson

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NISGA'A PERMISSIVE EXEMPTIONS REGULATION, 2020

Definitions**1.** In this Regulation:

“**Act**” means the *Nisga'a Real Property Tax Act*;

“**current year tax**” means, in relation to a property for a taxation year, the tax that would otherwise be imposed in respect of the property for the taxation year under section 18 of the Act, but does not include arrears, penalties, delinquent taxes or interest on any of them.

Permissive exemptions

- 2.** (1) The lands described in Schedules 1 and 2 and any improvements located on those lands are exempt from current year tax for the 2020 taxation year.
- (2) The lands described in Schedule 3 are exempt from current year tax for the 2020 taxation year to the extent they are not exempt from that tax under section 8(1)(g) of the Act.

SCHEDULE 1*Nisga'a Real Property Tax Act – section 9(2)(a)***Lands and Improvements
Held or Occupied for the Purpose of Harvesting Timber**

Assessment Roll No.	Legal Description of Land	Holder or Occupier
407 07590.000	Block NAS140 (as shown in the records of Nisga'a Lisims Government) Cassiar Land District	Lisims Forest Resources Limited Partnership (general partner: 1014075 B.C. Ltd.)
407 07623.000	Block ANU421 (as shown in the records of Nisga'a Lisims Government) Cassiar Land District	Lisims Forest Resources Limited Partnership (general partner: 1014075 B.C. Ltd.)
407 07624.000	Block DLK105 (as shown in the records of Nisga'a Lisims Government) Cassiar Land District	Lisims Forest Resources Limited Partnership (general partner: 1014075 B.C. Ltd.)
N/A	Block VET250 (as shown in the records of Nisga'a Lisims Government) Cassiar Land District	Lisims Forest Resources Limited Partnership (general partner: 1014075 B.C. Ltd.)
N/A	Block VET251 (as shown in the records of Nisga'a Lisims Government) Cassiar Land District	Lisims Forest Resources Limited Partnership (general partner: 1014075 B.C. Ltd.)
N/A	Block VET303 (as shown in the records of Nisga'a Lisims Government) Cassiar Land District	Lisims Forest Resources Limited Partnership (general partner: 1014075 B.C. Ltd.)
N/A	Block SAN001 (as shown in the records of Nisga'a Lisims Government) Cassiar Land District	Lisims Forest Resources Limited Partnership (general partner: 1014075 B.C. Ltd.)
N/A	Block SAN002 (as shown in the records of Nisga'a Lisims Government) Cassiar Land District	Lisims Forest Resources Limited Partnership (general partner: 1014075 B.C. Ltd.)
N/A	Block SAN003 (as shown in the records of Nisga'a Lisims Government) Cassiar Land District	Lisims Forest Resources Limited Partnership (general partner: 1014075 B.C. Ltd.)

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SCHEDULE 2

*Nisga'a Real Property Tax Act – section 9(2)(c)***Lands and Improvements of
Charitable, Philanthropic or Other Not for Profit Corporations**

Assessment Roll No.	Parcel Identification Number and Legal Description of Land	Civic Address	Corporation
410 00103.000	PIN 10116 Lot 117, District Lot 2626, Cassiar District, Plan NLT22, New Aiyansh Village Lands	4629 Wright Street, Gitlaxt'aamiks	Nisga'a Valley Health Authority
410 00129.000	PIN 10162 Lot 163, District Lots 2626 and 4012, Cassiar District, Plan NLT22, New Aiyansh Village Lands	4920 Tait Drive, Gitlaxt'aamiks	Nisga'a Valley Health Authority
410 00156.000	PIN 10195 Lot 196, District Lot 2626, Cassiar District, Plan NLT23, New Aiyansh Village Lands	4416 Adams Crescent, Gitlaxt'aamiks	Nisga'a Valley Health Authority
410 00229.000	PIN 10269 Lot 270, District Lot 2626, Cassiar District, Plan NLT23, New Aiyansh Village Lands	4616 Gosnell Place, Gitlaxt'aamiks	Nisga'a Valley Health Authority
410 00236.000	PIN 10276 Lot 277, District Lot 2626, Cassiar District, Plan NLT23, New Aiyansh Village Lands	4732 Gosnell Crescent, Gitlaxt'aamiks	Nisga'a Valley Health Authority
410 00243.000	PIN 10736 Lot 286, District Lot 2626, Cassiar District, Plan NLT23, New Aiyansh Village Lands	4900 Tait Drive, Gitlaxt'aamiks	Nisga'a Valley Health Authority
410 00269.000	PIN 10085 Lot 86, District Lot 4012, Cassiar District, Plan NLT22, New Aiyansh Village Lands	4603 Robinson Street, Gitlaxt'aamiks	Nisga'a Valley Health Authority
410 00282.000	PIN 10098 Lot 99, District Lot 4012, Cassiar District, Plan NLT22, New Aiyansh Village Lands	4604 Robinson Street, Gitlaxt'aamiks	Nisga'a Valley Health Authority
410 00317.000	PIN 10164 Lot 165, District Lot 4012, Cassiar District, Plan NLT22, New Aiyansh Village Lands	5027 Tait Drive, Gitlaxt'aamiks	Nisga'a Valley Health Authority
411 00070.000	PIN 10592 Lot 68, District Lot 8082, Range 5 Coast District, Plan NLT28, Gingolx Village Lands	1201 Fireman Street, Gingolx	Nisga'a Valley Health Authority
414 00054.000	PIN 10338 Lot 54, District Lot 7278,	4003 Ts'oohl Ts'ap Avenue, Gitwinksihlkw	Nisga'a Valley Health Authority

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	Cassiar District, Plan NLT14, Gitwinksihlkw Village Lands		
415 00049.000	PIN 10395 Lot 48, District Lot 7051, Cassiar District, Plan NLT17, Laxgalt'sap Village Lands	502 North Road Crescent, Laxgalt'sap	Nisga'a Valley Health Authority
415 00055.000	PIN 10401 Lot 54, District Lot 7051, Cassiar District, Plan NLT17, Laxgalt'sap Village Lands	412 North Road, Laxgalts'ap	Nisga'a Valley Health Authority
415 00120.000	PIN 10504 Lot 157, District Lot 7276, Cassiar District, Plan NLT18, Laxgalt'sap Village Lands	309 North Road, Laxgalts'ap	Nisga'a Valley Health Authority
410 00025.000	PIN 10023 Lot 24, District Lot 4012, Cassiar District, Plan NLT21, New Aiyansh Village Lands	Unit 1, 4721 Mercer Street, Gitlaxt'aamiks	School District No. 92 (Nisga'a)
410 00025.100	PIN 10023 Lot 24, District Lot 4012, Cassiar District, Plan NLT21, New Aiyansh Village Lands	Unit 2, 4721 Mercer Street, Gitlaxt'aamiks	School District No. 92 (Nisga'a)
410 00025.200	PIN 10023 Lot 24, District Lot 4012, Cassiar District, Plan NLT21, New Aiyansh Village Lands	Unit 3, 4721 Mercer Street, Gitlaxt'aamiks	School District No. 92 (Nisga'a)
410 00028.000	PIN 10026 Lot 27, District Lot 4012, Cassiar District, Plan NLT21, New Aiyansh Village Lands	Unit 1, 5111 St. Peter's Avenue, Gitlaxt'aamiks	School District No. 92 (Nisga'a)
410 00028.200	PIN 10026 Lot 27, District Lot 4012, Cassiar District, Plan NLT21, New Aiyansh Village Lands	Unit 3, 5111 St. Peter's Avenue, Gitlaxt'aamiks	School District No. 92 (Nisga'a)
410 00036.100	PIN 10036 Lot 37, District Lot 4012, Cassiar District, Plan NLT21, New Aiyansh Village Lands	Unit 2, 4625 Morven Street, Gitlaxt'aamiks	School District No. 92 (Nisga'a)
410 00036.200	PIN 10036 Lot 37, District Lot 4012, Cassiar District, Plan NLT21, New Aiyansh Village Lands	Unit 3, 4625 Morven Street, Gitlaxt'aamiks	School District No. 92 (Nisga'a)
410 00036.300	PIN 10036 Lot 37, District Lot 4012, Cassiar District, Plan NLT21, New Aiyansh Village Lands	Unit 4, 4625 Morven Street, Gitlaxt'aamiks	School District No. 92 (Nisga'a)
410 00060.000	PIN 10060 Lot 61, District Lot 4012, Cassiar District, Plan NLT21, New Aiyansh Village Lands	5213 Tait Drive, Gitlaxt'aamiks	School District No. 92 (Nisga'a)
410 00063.000	PIN 10063 Lot 64, District Lot 4012, Cassiar District, Plan NLT21,	5214 Simgan Road, Gitlaxt'aamiks	School District No. 92 (Nisga'a)

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	New Aiyansh Village Lands		
410 00110.000	PIN 10143 Lot 144, District Lots 2626 & 4012, Cassiar District, Plan NLT22, New Aiyansh Village Lands	4618 Wright Street, Gitlaxt'aamiks	School District No. 92 (Nisga'a)
410 00126.000	PIN 10159 Lot 160, District Lot 2626, Cassiar District, Plan NLT22, New Aiyansh Village Lands	Unit 1, 5035 Sgat'iin Drive, Gitlaxt'aamiks	School District No. 92 (Nisga'a)
410 00126.100	PIN 10159 Lot 160, District Lot 2626, Cassiar District, Plan NLT22, New Aiyansh Village Lands	Unit 2, 5035 Sgat'iin Drive, Gitlaxt'aamiks	School District No. 92 (Nisga'a)
410 00126.200	PIN 10159 Lot 160, District Lot 2626, Cassiar District, Plan NLT22, New Aiyansh Village Lands	Unit 3, 5035 Sgat'iin Drive, Gitlaxt'aamiks	School District No. 92 (Nisga'a)
410 00127.000	PIN 10160 Lot 161, District Lot 2626, Cassiar District, Plan NLT22, New Aiyansh Village Lands	Unit 1, 5031 Sgat'iin Drive, Gitlaxt'aamiks	School District No. 92 (Nisga'a)
410 00127.100	PIN 10160 Lot 161, District Lot 2626, Cassiar District, Plan NLT22, New Aiyansh Village Lands	Unit 2, 5031 Sgat'iin Drive, Gitlaxt'aamiks	School District No. 92 (Nisga'a)
410 00127.200	PIN 10160 Lot 161, District Lot 2626, Cassiar District, Plan NLT22, New Aiyansh Village Lands	Unit 3, 5031 Sgat'iin Drive, Gitlaxt'aamiks	School District No. 92 (Nisga'a)
410 00128.000	PIN 10161 Lot 162, District Lot 2626, Cassiar District, Plan NLT22, New Aiyansh Village Lands	Unit 1, 5027 Sgat'iin Drive, Gitlaxt'aamiks	School District No. 92 (Nisga'a)
410 00128.100	PIN 10161 Lot 162, District Lot 2626, Cassiar District, Plan NLT22, New Aiyansh Village Lands	Unit 2, 5027 Sgat'iin Drive, Gitlaxt'aamiks	School District No. 92 (Nisga'a)
410 00128.200	PIN 10161 Lot 162, District Lot 2626, Cassiar District, Plan NLT22, New Aiyansh Village Lands	Unit 3, 5027 Sgat'iin Drive, Gitlaxt'aamiks	School District No. 92 (Nisga'a)
410 00138.000	PIN 10177 Lot 178, District Lots 2626 and 4012, Cassiar District, Plan NLT23, New Aiyansh Village Lands	4452 Adams Crescent, Gitlaxt'aamiks	School District No. 92 (Nisga'a)
410 00139.000	PIN 10178 Lot 179, District Lots 2626 and 4012, Cassiar District, Plan NLT23, New Aiyansh Village Lands	4450 Adams Crescent, Gitlaxt'aamiks	School District No. 92 (Nisga'a)
410 00140.000	PIN 10179 Lot 180, District Lots 2626 and 4012, Cassiar District, Plan NLT23, New Aiyansh Village Lands	4448 Adams Crescent, Gitlaxt'aamiks	School District No. 92 (Nisga'a)

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410 00141.000	PIN 10180 Lot 181, District Lots 2626 and 4012, Cassiar District, Plan NLT23, New Aiyansh Village Lands	4446 Adams Crescent, Gitlaxt'aamiks	School District No. 92 (Nisga'a)
410 00142.000	PIN 10181 Lot 182, District Lots 2626 and 4012, Cassiar District, Plan NLT23, New Aiyansh Village Lands	4444 Adams Crescent, Gitlaxt'aamiks	School District No. 92 (Nisga'a)
410 00143.000	PIN 10182 Lot 183, District Lots 2626 and 4012, Cassiar District, Plan NLT23, New Aiyansh Village Lands	4442 Adams Crescent, Gitlaxt'aamiks	School District No. 92 (Nisga'a)
410 00299.000	PIN 10122 Lot 123, District Lot 4012, Cassiar District, Plan NLT22, New Aiyansh Village Lands	4617 Wright Street, Gitlaxt'aamiks	School District No. 92 (Nisga'a)
411 00022.300	PIN 10544 Lot 20, District Lot 8082, Range 5 Coast District, Plan NLT28, Gingolx Village Lands	705 Front Street, Gingolx	School District No. 92 (Nisga'a)
411 00096.100	PIN 10619 Lot 95, District Lot 8082, Range 5 Coast District, Plan NLT28, Gingolx Village Lands	Unit A, 1310 Volunteer Street, Gingolx	School District No. 92 (Nisga'a)
411 00096.200	PIN 10619 Lot 95, District Lot 8082, Range 5 Coast District, Plan NLT28, Gingolx Village Lands	Unit B, 1310 Volunteer Street, Gingolx	School District No. 92 (Nisga'a)
411 00096.300	PIN 10619 Lot 95, District Lot 8082, Range 5 Coast District, Plan NLT28, Gingolx Village Lands	Unit C, 1310 Volunteer Street, Gingolx	School District No. 92 (Nisga'a)
414 00042.000	PIN 10326 Lot 42, District Lot 7278, Cassiar District, Plan NLT14, Gitwinksihkw Village Lands	5004 Ts'oohl Ts'ap Avenue, Gitwinksihkw	School District No. 92 (Nisga'a)
415 00137.010	PIN 10521 Lot 174, District Lot 7276, Cassiar Land District, Plan NLT18, Laxgalt'sap Village Lands	Unit 1, 311 Church Street, Laxgalts'ap	School District No. 92 (Nisga'a)
415 00137.020	PIN 10521 Lot 174, District Lot 7276, Cassiar Land District, Plan NLT18, Laxgalt'sap Village Lands	Unit 2, 311 Church Street, Laxgalts'ap	School District No. 92 (Nisga'a)
415 00137.030	PIN 10521 Lot 174, District Lot 7276, Cassiar Land District, Plan NLT18, Laxgalt'sap Village Lands	Unit 3, 311 Church Street, Laxgalts'ap	School District No. 92 (Nisga'a)
415 00137.040	PIN 10521 Lot 174, District Lot 7276, Cassiar Land District, Plan NLT18, Laxgalt'sap Village Lands	Unit 4, 311 Church Street, Laxgalts'ap	School District No. 92 (Nisga'a)
414 00064.100	PIN 10738	3001 Ts'oohl Ts'ap Avenue,	Wilp Wilxo'oskwhl

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	Unsurveyed portion of Lot 64, District Lot 7278, Cassiar District, Plan NLT14, Gitwinksihlkw Village Lands, of which Wilp Wilxo'oskwhl Nisga'a Society is taxable owner for 2020 taxation year	Gitwinksihlkw	Nisga'a Society
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SCHEDULE 3

Nisga'a Real Property Tax Act – section 9(2)(g)(i)

Lands Surrounding Exempt Buildings Set Apart for Public Worship

Assessment Roll No.	Parcel Identification Number and Legal Description of Land	Civic Address	Religious Organization
410 00186.000	PIN10225 Lot 226, District Lot 2626, Cassiar District, Plan NLT23, New Aiyansh Village Lands	4727 Tait Drive, Gitlaxt'aamiks	Holy Trinity Church
411 00026.000	PIN 10548 Lot 24, District Lot 8082, Range 5 Coast District, Plan NLT28, Gingolx Village Lands	501 Front Street, Gingolx	Christ Church
414 00055.000	PIN 10339 Lot 55, District Lot 7278, Cassiar District, Plan NLT14, Gitwinksihlkw Village Lands	4005 Ts'oohl Ts'ap Avenue, Gitwinksihlkw	Salvation Army Corps
415 00064.000	PIN 10408 Lot 61, District Lot 7276, Cassiar District, and Section 2, Block 1, Range 5 Coast District, Plan NLT18, Laxgalt'sap Village Lands	316 Church Avenue, Laxgalt'sap	St. Andrew's Church