

**REAL PROPERTY TAX CO-ORDINATION AGREEMENT
AMENDING AGREEMENT**

**Nisga'a Nation
British Columbia**

THIS AGREEMENT dated for reference November 27, 2014.

BETWEEN:

HER MAJESTY THE QUEEN IN RIGHT OF THE PROVINCE OF BRITISH COLUMBIA ("British Columbia"), as represented by the Minister of Aboriginal Relations and Reconciliation

OF THE FIRST PART

AND

NISGA'A NATION ("Nisga'a Nation"), as represented by the Nisga'a Lisims Government Executive

OF THE SECOND PART

(together, the "Parties")

WHEREAS:

- A. The Parties wish to amend the Real Property Tax Co-ordination Agreement;
- B. Section 17.1 of the Real Property Tax Co-ordination Agreement provides that any amendment to that agreement must be in writing and executed by both Parties;

NOW THEREFORE in consideration of the premises and the covenants and agreements set out below, the Parties agree as follows:

1.0 DEFINITIONS

1.1 In this Agreement:

"Agreement" means this Real Property Tax Co-ordination Agreement Amending Agreement;

"Agreement Date" means the date first written above;

"Real Property Tax Co-ordination Agreement" means the agreement of that name between Her Majesty the Queen in right of the Province of British Columbia and the Nisga'a Nation, dated for reference July 31, 2014.

2.0 AMENDMENTS TO REAL PROPERTY TAX CO-ORDINATION AGREEMENT

2.1 Article 5.0 of the Real Property Tax Co-ordination Agreement is amended by adding the following sections:

5.9 The amount of a requisition sent by a Provincial Requisitioning Authority to the Nisga'a Nation in accordance with this Agreement and any interest accruing on any portion of the amount that remains unpaid after the date on which the amount is payable is a debt of the Nisga'a Nation to the Provincial Requisitioning Authority.

5.10 British Columbia may, if the Nisga'a Nation has not paid any portion of the amount referred to in section 5.9 to the Provincial Requisitioning Authority by the end of the calendar year in which the requisition was sent:

(a) deduct that unpaid portion of the amount and any interest accrued on it to the date of the deduction, in full or in part, from any money otherwise then payable by British Columbia to the Nisga'a Nation; and

(b) if the Provincial Requisitioning Authority is

(i) other than British Columbia itself, on behalf of the Nisga'a Nation pay any money deducted under paragraph (a) to the Provincial Requisitioning Authority, in full or partial satisfaction of the debt owed to the Provincial Requisitioning Authority, effective as of the date of the deduction; or

(ii) British Columbia itself, retain any money deducted under paragraph (a) in full or partial satisfaction of the debt owed to British Columbia as the Provincial Requisitioning Authority, effective as of the date of the deduction.

5.11 Within 10 days after deducting and paying or retaining any amount under section 5.10, British Columbia will provide particulars to the Nisga'a Nation of the amount deducted and paid or retained.

2.2 Section 12.3(b) of the Real Property Tax Co-ordination Agreement is deleted and the following substituted:

(b) had tax been imposed under the *School Act* (British Columbia) in respect of all Nisga'a Lands for that taxation year, the aggregate amount of the grants that those individuals would have been entitled to apply and qualify for under the *Home Owner Grant Act*

(British Columbia) would have exceeded the aggregate amount of that tax on all Nisga'a Lands (the "Excess Amount");

2.3 Section 4(3) of Schedule B to the Real Property Tax Co-ordination Agreement is deleted and the following substituted:


(3) Subsection (2)(a) and (b) does not apply in relation to exemptions referred to in subsection (1)(a), (b), (h) and (j).

3.0 COUNTERPARTS

3.1 This Agreement may be signed in one or more counterparts. A signed counterpart may be delivered to another Party by facsimile transmission and a facsimile so transmitted will constitute an original document. Signed counterparts held by a Party, taken together, will constitute one and the same instrument.

THIS AGREEMENT HAS BEEN EXECUTED AND DELIVERED as of the Agreement Date.


EXECUTED on the 27th day of November, 2014 in the presence of:


As to the signature of the duly authorized signatory for the Minister of Aboriginal Relations and Reconciliation

) HER MAJESTY THE QUEEN IN
) RIGHT OF THE PROVINCE OF
) BRITISH COLUMBIA, as represented
) by the Minister of Aboriginal
) Relations and Reconciliation
)


Per duly authorized signatory

EXECUTED on the 27th day of November, 2014 in the presence of:


As to the signature of the duly authorized signatory for the Nisga'a Lisims Government Executive

) NISGA'A NATION, as represented by
) the Nisga'a Lisims Government
) Executive
)


Per duly authorized signatory