

26-May-25

Affidavit #2 of C. Curran,
Sworn May 22, 2025

Court of Appeal File No. CA 49175

COURT OF APPEAL FOR BRITISH COLUMBIA

BETWEEN:

JOSEPH WAYNE PALMER SATHER

APPELLANT
(DEFENDANT)

AND:

SATHER RANCH LTD.


RESPONDENT
(PLAINTIFF)

AFFIDAVIT

I, CINDY CURRAN, Legal Assistant, of 1600 – 925 West Georgia Street, in the City of Vancouver, in the Province of British Columbia, MAKE OATH AND SAY AS FOLLOWS:

1. I am a Legal Assistant with the law firm of Lawson Lundell LLP, counsel for C. Cheveldave & Associates Ltd. (the "**Receiver**"), court appointed receiver of Sather Ranch Ltd., and as such have personal knowledge of the matters herein deposed to, save and except where the same are stated to be made upon information and belief, and, as to such facts, I verily believe the same to be true.
2. On April 8, 2025, the parties appeared before the Honourable Justice Elwood for directions regarding the order made on April 11, 2024. As contemplated by paragraph 122 of the reasons reported at 2024 BCSC 598, the parties had by that date obtained an appraisal of the lands and Mr. Sather had sworn a further affidavit.
3. The appraisal was finalized on February 4, 2025 and concluded the value of the lands to be \$1,100,000 as at September 21, 2022. Attached and marked as **Exhibit "A"** is a true copy of the first 3 pages of the Appraisal.

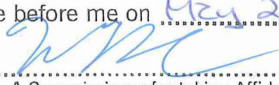
SWORN BEFORE ME at the City
of Vancouver, in the Province of British
Columbia, this 22nd day of May, 2025.


A Commissioner for taking Affidavits
within British Columbia.

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CINDY CURRAN

WILLIAM CLARK
Barrister & Solicitor
1600 - 925 WEST GEORGIA ST.
VANCOUVER, B.C. V6C 3L2
(604) 685-3456

This is Exhibit " A " referred to in the
affidavit of C. Curran
made before me on May 22, 2025

A Commissioner for taking Affidavits
for British Columbia



NCA COMMERCIAL

RETROSPECTIVE MARKET VALUE APPRAISAL

– As of September 21, 2022

Acreage Property
Greyback Mountain Road
Penticton, British Columbia

February 4, 2025

Prepared for:

Lawson Lundell LLP
Suite 1800 - 1631 Dickson Avenue
Kelowna, British Columbia
V1Y 0B5

Prepared by:

Lionel Hoffmann, AACI, P.App. BBA.
NCA Commercial Inc.
250-868-9244
lionel@ncacommercial.com

File 25-2961-LH



Suite 306 – 1824 Gordon Drive, Kelowna, BC V1Y 0E2

Tel: (250) 868-9244

Toll Free: 1-844-644-7815

www.ncacommercial.com

info@ncacommercial.com

File: 25-2961-LH

February 4, 2025

Lawson Lundell LLP
Suite 1800 - 1631 Dickson Avenue
Kelowna, British Columbia
V1Y 0B5

Attention: Mr. Scott R. Andersen

Dear Sir:

**Re: Retrospective Market Value Appraisal
Acreage Property
In the Vicinity of Greyback Mountain Road, Penticton, British Columbia**

In response to your request, I have completed an inspection of the subject property described herein and an analysis of relevant data for the purpose of providing an opinion of the retrospective market value.

Pursuant to the Lawson Lundell letter dated November 7, 2024 attached in the Addenda, the market value appraisal is to:

- reflect a September 21, 2022, valuation date,
- be based on an "as is" condition and will not make any extraordinary assumptions, and
- sets out the facts and assumptions upon which my opinion is based.

This assignment and report have been prepared in compliance with Rule 11-2(2) of the Supreme Court Civil Rules, certifying that:

- I am aware that, in giving my opinion, I have a duty to assist the Court and are not to be an advocate for any party,
- I have prepared my appraisal report in conformity with that duty, and
- I will, if called on to give oral or written testimony, give that testimony in conformity with that duty.

Conditional to the qualifications, assumptions and limiting conditions contained herein, the retrospective market value of the subject property, as of September 21, 2022, is concluded in the Direct Comparison Approach derived estimate of \$1,100,000.

ONE MILLION ONE HUNDRED THOUSAND (\$1,100,000) DOLLARS

The attached report, containing 59 pages of text and 6 exhibits in the Addenda, represents the basis for the opinions expressed herein.

Sincerely,

NCA Commercial Inc.



Per: _____

Lionel Hoffmann, AACI, P. App, BBA/lbh

This is Exhibit " B " referred to in the
affidavit of C. Cumen
made before me on May 22 2025



A Commissioner for taking Affidavits
for British Columbia

This is the 2nd Affidavit
of Joseph Sather in this case
and was made on March 28th, 2025

Action No. 122417
Kelowna Registry

IN THE SUPREME COURT OF BRITISH COLUMBIA

BETWEEN:

SATHER RANCH LTD.

PLAINTIFF

AND:

JOSEPH WAYNE PALMER SATHER

DEFENDANT

AFFIDAVIT

I, Joseph Wayne Palmer Sather, Retiree of 10635 – Oakmoor Way SW, Calgary, Alberta
SWEAR THAT:

1. I am the Defendant in this action and as such have personal knowledge of the facts hereinafter deposed to except where stated to be on information and belief, in which case I verily believe them to be true.
2. I am the legal owner of District Lot 2514S Similkameen Division Yale District, Parcel No. 002-215-594, (the "Property").
3. I provide this affidavit to describe the purchase price and expenses I have incurred in my ownership of the Property in accordance with the April 11, 2024, Reasons for Judgment of Justice Elwood in this proceeding.
4. Now produced and shown to me and marked as **Exhibit "A"** to this my affidavit is a true copy of a Promissory Note in the amount of \$120,000, dated August, 24th 2017. I provided this promissory note to my father's lawyer, Bill Oliver, as payment for the Property.

TAXES PAID AND OWING

5. The following paragraphs describe the property tax payments I made for the Property
- (a) 2017: In 2017, I paid property taxes of \$173.18. Now produced and shown to me and marked as **Exhibit "B"** to this my affidavit is a true copy of the 2017 Property Report issued by the City of Penticton, dated March 10, 2025.
 - (b) 2018: In 2018, I paid \$213.36 in property tax. Now produced and shown to me and marked as **Exhibit "C"** to this my affidavit is a true copy of the 2018 Property Report issued by the City of Penticton, dated March 10, 2025.
 - (c) 2019: As of December 31st, 2019, I owed \$8,300.74 in property tax (the "**2019 Arrears**"). Now produced and shown to me and marked as **Exhibit "D"** to this my affidavit is a true copy of the 2019 Property Report issued by the City of Penticton, dated March 10, 2025.
 - (d) 2020: As of December 31st, 2020, I owed \$18,388.60 in property Tax (the "**2020 Arrears**"). Now produced and shown to me and marked as **Exhibit "E"** to this my affidavit is a true copy of the 2020 Property Report issued by the City of Penticton, dated March 10, 2025.
 - (e) 2021: As of July 31st, 2021, I owed \$28,802.26 in property tax. On September 20th, 2021, I made a payment in the amount of \$9,200.00 towards my outstanding property tax and brought my outstanding balance to \$19,948.62. Now produced and shown to me and marked as **Exhibit "E"** to this my affidavit is a true copy of the 2020 Property Report issued by the City of Penticton, dated March 10, 2025.
 - (f) As of December 31st, 2021, I owed \$20,468.28 in outstanding property tax. Now produced and shown to me and marked as **Exhibit "F"** to this my affidavit is a true copy of the 2021 Property Report issued by the City of Penticton, dated March 10, 2025.
 - (g) 2022: On June 8th, 2022, my outstanding balance was \$29,809.72. I made two payments toward this balance:

- 3 -

- (i) On July 29th, 2022, I made a payment of \$10,500 towards my outstanding balance.
- (ii) On September 16, 2022, I made a payment of \$21,030.00 towards my outstanding balance and brought my outstanding balance to -\$18.57.

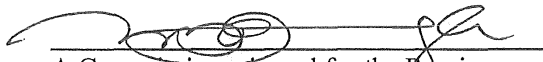
Now produced and shown to me and marked as **Exhibit "G"** to this my affidavit is a true copy of the 2022 Property Report issued by the City of Penticton, dated March 10, 2025.

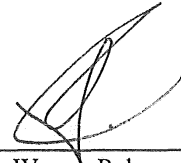
- (h) 2023: As of December 31st, 2023, I owed \$10,122.67 in property tax (the "**2023 Arrears**"). Now produced and shown to me and marked as **Exhibit "H"** to this my affidavit is a true copy of the 2023 Property Report issued by the City of Penticton, dated March 10, 2025.
- (i) 2024: As of December 31st, 2024, I owed \$22,298.03 in property tax (the "**2024 Arrears**"). Now produced and shown to me and marked as **Exhibit "I"** to this my affidavit is a true copy of the 2024 Property Report issued by the City of Penticton, dated March 10, 2025.
- (j) 2025: As of March 28th, 2025, I owe \$22,649.06 in outstanding property tax. Now produced and shown to me and marked as **Exhibit "J"** to this my affidavit is a true copy of the 2025 Property Report issued by the City of Penticton, dated March 10, 2025.

- 4 -

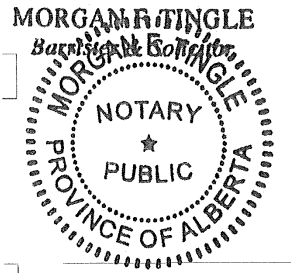
6. In total, the amount I have paid in property tax during my ownership of the Property to date is \$41,116.54.

SWORNBEORE ME a Commissioner of)
 Oaths in and for the Province of Alberta at)
 Calgary, Alberta on March 28th, 2025)
)
)
)
)



 A Commissioner in and for the Province)
 of Alberta _____)

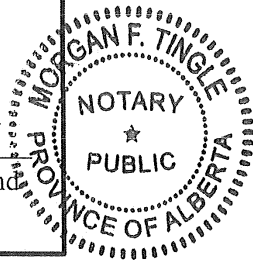


 Joseph Wayne Palmer Sather



This is **Exhibit "A"** referred to in
the Affidavit #2 of **Joseph Sather**
sworn before me at Calgary, Alberta
on this 28th day of March, 2025.


Notary Public: A Commissioner for Oaths in and
for the Province of Alberta




PROMISSORY NOTE

I, Joseph W.P. Sather, do **HEREBY PROMISE TO PAY** to Palmer E. Sather or his estate, the sum of One Hundred and Twenty Thousand Dollars (\$120,000.00) in consideration of my purchasing the following described land owned by Palmer Sather:

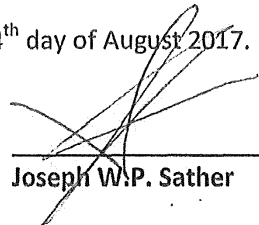
District Lot 2514S, Similkameen Div of Yale Land District, consisting of 160 acres, more or less

Re-payment of this \$120,000.00 debt to Palmer Sather by Joseph Sather shall be completed on or before the settlement of the estate of Palmer Sather.

Dated at Penticton, British Columbia this 24th day of August 2017.

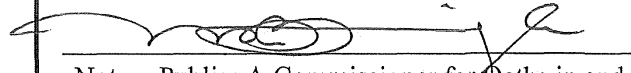


Witness

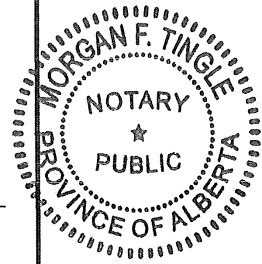


Joseph W.P. Sather

This is **Exhibit "B"** referred to in
the Affidavit #2 of **Joseph Sather**
sworn before me at Calgary, Alberta
on this 28th day of March, 2025.



Notary Public: A Commissioner for Oaths in and
for the Province of Alberta



Mar 10, 2025

**Property Report****The City of Penticton**

Page: 1

171 Main Street
 Penticton, B.C. V2A 5A9
 Phone: 250-490-2485 ~ Fax: 250-490-2422
 Email: taxclk@pentiction.ca

Folio: 07416-000
Civic:
Size: 160 ACRES

Pid: 002-215-594
Legal: DISTRICT LOT 2514S SIMILKAMEEN DIVISION YALE DIST

2017 Taxable Assessments				Land	Improvements	Consolidated	Net
9	Farm	GENERAL	Gross	14,400	0	0	14,400
			Exempt	0	0	0	0
			Net	14,400	0	0	14,400
9	Farm	SCHOOL	Gross	14,400	0	0	14,400
			Exempt	-7,200	0	0	-7,200
			Net	7,200	0	0	7,200

2017 Actual Assessments	Land Class	Land	Impr Class	Impr
20 - FARM LAND	9 - Farm	14400		

2017 Taxes

Current	0.00			
Penalty	0.00			
Arrears	0.00			
Delinquent	0.00	Regular HOG	0.00	Regular Min Taxes 350.00
Total	0.00	Senior HOG	0.00	Senior Min Taxes 100.00
Arrears Interest	0.00			
Delinquent Interest	0.00			
Outstanding Balance	0.00	As of		

Tax Details	Reference	Type	Amount	Int Charged	Balance
Jun 2, 2017	2017 TAX NOTICE R	LEVY	157.44		157.44
Aug 1, 2017	10.00/NA/NA/NA%	PENALTY	15.74		173.18
Aug 4, 2017	15	PAYMENT	-173.18		0.00

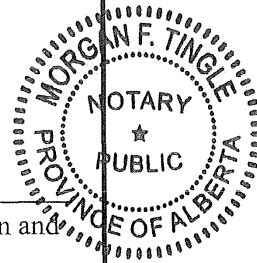
Lto Number	Sales Price	Date	Description
CA6429130	120,000.00	Nov 7, 2017	REJECT - NOT SUITABLE FOR SALES ANALYSIS
CA2156163	80,000.00	Aug 23, 2011	REJECT - NOT SUITABLE FOR SALES ANALYSIS
LA26911	72,000.00	Feb 28, 2006	REJECT - NOT SUITABLE FOR SALES ANALYSIS
LA26910	7,200.00	Feb 28, 2006	REJECT - NOT SUITABLE FOR SALES ANALYSIS
KJ82795	4,000.00	Oct 12, 1995	REJECT - NOT SUITABLE FOR SALES ANALYSIS

Attribute	Value	Description
ACTUAL USE	061	2 ACRES OR MORE (VACANT)
BC TRANSIT FLAG	FALSE	
CANDIDATE FOR SPECULATION TAX FLAG	FALSE	
ELIGIBLE FOR ADDITIONAL SCHOOL TAX	FALSE	
LAND TENURE	01	
NEIGHBOURHOOD	109	
POLICE TAX FLAG	FALSE	
SCHOOL DISTRICT	67	
SEWER AREA	NO	
STORM - SINGLE FAMILY DWELLING	1	
STORM CREDIT - PROPERTY CLASSES 3, 8 AND 1		

This is **Exhibit "C"** referred to in
the Affidavit #2 of **Joseph Sather**
sworn before me at Calgary, Alberta
on this 28th day of March, 2025.



Notary Public: A Commissioner for Oaths in and
for the Province of Alberta



Mar 10, 2025



Property Report

The City of Penticton

Page 1

171 Main Street
Penticton, B.C. V2A 5A9
Phone: 250-490-2485 ~ Fax: 250-490-2422
Email: taxclk@penticton.ca

Folio: 07416-000
Civic:
Size: 160 ACRES

Pid: 002-215-594
Legal: DISTRICT LOT 2514S SIMILKAMEEN DIVISION YALE
DIST

2018 Taxable Assessments

				<u>Land</u>	<u>Improvements</u>	<u>Consolidated</u>	<u>Net</u>
9	Farm	GENERAL	Gross	14,400	0	0	14,400
			Exempt	0	0	0	0
			Net	14,400	0	0	14,400
9	Farm	SCHOOL	Gross	14,400	0	0	14,400
			Exempt	-7,200	0	0	-7,200
			Net	7,200	0	0	7,200

2018 Actual Assessments

	<u>Land Class</u>	<u>Land</u>	<u>Impr Class</u>	<u>Impr</u>
20 - FARM LAND	9 - Farm	14400		

2018 Taxes

Current	0.00				
Penalty	0.00				
Arrears	0.00				
Delinquent	0.00	Regular HOG	0.00	Regular Min Taxes	350.00
Total	0.00	Senior HOG	0.00	Senior Min Taxes	100.00
Arrears Interest	0.00				
Delinquent Interest	0.00				
Outstanding Balance	0.00	As of			

<u>Tax Details</u>	<u>Reference</u>	<u>Type</u>	<u>Amount</u>	<u>Int Charged</u>	<u>Balance</u>
Jun 6, 2018	2018 TAX NOTICE R	LEVY	213.36		213.36
Jul 17, 2018	101	PAYMENT	-213.36		0.00

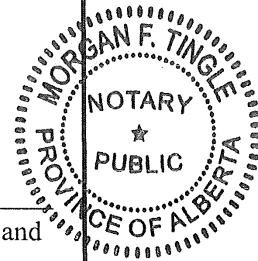
<u>Lto Number</u>	<u>Sales Price</u>	<u>Date</u>	<u>Description</u>
CA6429130	120,000.00	Nov 7, 2017	REJECT - NOT SUITABLE FOR SALES ANALYSIS
CA2156163	80,000.00	Aug 23, 2011	REJECT - NOT SUITABLE FOR SALES ANALYSIS
LA26911	72,000.00	Feb 28, 2006	REJECT - NOT SUITABLE FOR SALES ANALYSIS
LA26910	7,200.00	Feb 28, 2006	REJECT - NOT SUITABLE FOR SALES ANALYSIS
KJ82795	4,000.00	Oct 12, 1995	REJECT - NOT SUITABLE FOR SALES ANALYSIS

<u>Attribute</u>	<u>Value</u>	<u>Description</u>
ACTUAL USE	061	2 ACRES OR MORE (VACANT)
BC TRANSIT FLAG	FALSE	
CANDIDATE FOR SPECULATION TAX FLAG	FALSE	
ELIGIBLE FOR ADDITIONAL SCHOOL TAX	FALSE	
LAND TENURE	01	
NEIGHBOURHOOD	109	
POLICE TAX FLAG	FALSE	
SCHOOL DISTRICT	67	
SEWER AREA	NO	
STORM - SINGLE FAMILY DWELLING	1	
STORM CREDIT - PROPERTY CLASSES 3, 8 AND 1		

This is **Exhibit "D"** referred to in
the Affidavit #2 of **Joseph Sather**
sworn before me at Calgary, Alberta
on this 28th day of March, 2025.



Notary Public: A Commissioner for Oaths in and
for the Province of Alberta



Mar 10, 2025

**Property Report****The City of Penticton**

Page 1

171 Main Street
Penticton, B.C. V2A 5A9
Phone: 250-490-2485 ~ Fax: 250-490-2422
Email: taxclk@pentiction.ca

Folio: 07416-000**Civic:****Size:** 160 ACRES**Pid:** 002-215-594**Legal:** DISTRICT LOT 2514S SIMILKAMEEN DIVISION YALE DIST**2019 Taxable Assessments**

				<u>Land</u>	<u>Improvements</u>	<u>Consolidated</u>	<u>Net</u>
1	Res	GENERAL	Gross	1,299,000	0	0	1,299,000
			Exempt	0	0	0	0
			Net	1,299,000	0	0	1,299,000
1	Res	SCHOOL	Gross	1,299,000	0	0	1,299,000
			Exempt	0	0	0	0
			Net	1,299,000	0	0	1,299,000

2019 Actual Assessments

	<u>Land Class</u>	<u>Land</u>	<u>Impr Class</u>	<u>Impr</u>
00 - FULLY TAXABLE LAND, STRUCTURES	1 - Res	1299000	1 - Res	0

2019 Taxes

Current	7,546.13				
Penalty	754.61				
Arrears	0.00				
Delinquent	0.00	Regular HOG	0.00	Regular Min Taxes	350.00
Total	8,300.74	Senior HOG	0.00	Senior Min Taxes	100.00
Arrears Interest	0.00				
Delinquent Interest	0.00				
Outstanding Balance	8,300.74	As of			

<u>Tax Details</u>	<u>Reference</u>	<u>Type</u>	<u>Amount</u>	<u>Int Charged</u>	<u>Balance</u>
Jun 5, 2019	2019 TAX NOTICE R	LEVY	7,546.13		7,546.13
Aug 1, 2019	10.00/NA/NA/NA%	PENALTY	754.61		8,300.74

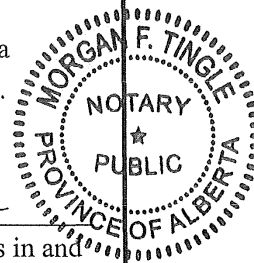
<u>Lto Number</u>	<u>Sales Price</u>	<u>Date</u>	<u>Description</u>
CA6429130	120,000.00	Nov 7, 2017	REJECT - NOT SUITABLE FOR SALES ANALYSIS
CA2156163	80,000.00	Aug 23, 2011	REJECT - NOT SUITABLE FOR SALES ANALYSIS
LA26911	72,000.00	Feb 28, 2006	REJECT - NOT SUITABLE FOR SALES ANALYSIS
LA26910	7,200.00	Feb 28, 2006	REJECT - NOT SUITABLE FOR SALES ANALYSIS
KJ82795	4,000.00	Oct 12, 1995	REJECT - NOT SUITABLE FOR SALES ANALYSIS

<u>Attribute</u>	<u>Value</u>	<u>Description</u>
ACTUAL USE	061	2 ACRES OR MORE (VACANT)
BC TRANSIT FLAG	FALSE	
CANDIDATE FOR SPECULATION TAX FLAG	FALSE	
ELIGIBLE FOR ADDITIONAL SCHOOL TAX	FALSE	
LAND TENURE	01	
NEIGHBOURHOOD	109	
POLICE TAX FLAG	FALSE	
SCHOOL DISTRICT	67	
SEWER AREA	NO	
STORM - SINGLE FAMILY DWELLING	1	
STORM CREDIT - PROPERTY CLASSES 3, 8 AND 1		

This is **Exhibit "E"** referred to in
the Affidavit #2 of **Joseph Sather**
sworn before me at Calgary, Alberta
on this 28th day of March, 2025.



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for the Province of Alberta



Mar 10, 2025



Property Report

The City of Penticton

Page 1

171 Main Street

Penticton, B.C. V2A 5A9

Phone: 250-490-2485 ~ Fax: 250-490-2422

Email: taxclk@penticton.ca

Folio: 07416-000

Pid: 002-215-594

Civic:

Legal: DISTRICT LOT 2514S SIMILKAMEEN DIVISION YALE DIST

Size: 160 ACRES

2020 Taxable Assessments

				<u>Land</u>	<u>Improvements</u>	<u>Consolidated</u>	<u>Net</u>
1	Res	GENERAL	Gross	1,476,000	0	0	1,476,000
			Exempt	0	0	0	0
			Net	1,476,000	0	0	1,476,000
1	Res	SCHOOL	Gross	1,476,000	0	0	1,476,000
			Exempt	0	0	0	0
			Net	1,476,000	0	0	1,476,000

2020 Actual Assessments

	<u>Land Class</u>	<u>Land</u>	<u>Impr Class</u>	<u>Impr</u>
00 - FULLY TAXABLE LAND, STRUCTURES	1 - Res	1476000	1 - Res	0

2020 Taxes

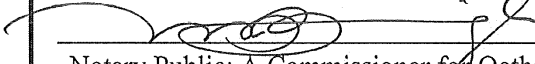
Current	8,721.99				
Penalty	872.20				
Arrears	8,300.74				
Delinquent	0.00	Regular HOG	0.00	Regular Min Taxes	350.00
Total	17,894.93	Senior HOG	0.00	Senior Min Taxes	100.00
Arrears Interest	493.67				
Delinquent Interest	0.00				
Outstanding Balance	18,388.60	As of			

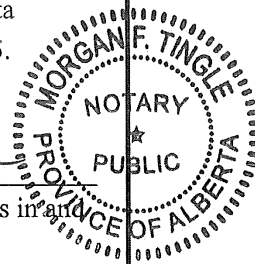
<u>Tax Details</u>	<u>Reference</u>	<u>Type</u>	<u>Amount</u>	<u>Int Charged</u>	<u>Balance</u>
Jan 1, 2020		TRANSFER PRIOR YEAR	8,300.74		8,300.74
Jun 4, 2020	2020 TAX NOTICE R	LEVY	8,721.99		17,022.73
Oct 1, 2020	10.00/NA/NA/NA%	PENALTY	872.20		17,894.93
Dec 31, 2020	Rate - 5.94727	INTEREST CHARGED	493.67		18,388.60

<u>Lto Number</u>	<u>Sales Price</u>	<u>Date</u>	<u>Description</u>
CA6429130	120,000.00	Nov 7, 2017	REJECT - NOT SUITABLE FOR SALES ANALYSIS
CA2156163	80,000.00	Aug 23, 2011	REJECT - NOT SUITABLE FOR SALES ANALYSIS
LA26911	72,000.00	Feb 28, 2006	REJECT - NOT SUITABLE FOR SALES ANALYSIS
LA26910	7,200.00	Feb 28, 2006	REJECT - NOT SUITABLE FOR SALES ANALYSIS
KJ82795	4,000.00	Oct 12, 1995	REJECT - NOT SUITABLE FOR SALES ANALYSIS

<u>Attribute</u>	<u>Value</u>	<u>Description</u>
ACTUAL USE	061	2 ACRES OR MORE (VACANT)
BC TRANSIT FLAG	FALSE	
CANDIDATE FOR SPECULATION TAX FLAG	FALSE	
ELIGIBLE FOR ADDITIONAL SCHOOL TAX	FALSE	
LAND TENURE	01	
NEIGHBOURHOOD	109	
POLICE TAX FLAG	FALSE	
SCHOOL DISTRICT	67	
SEWER AREA	NO	
STORM - SINGLE FAMILY DWELLING	1	
STORM CREDIT - PROPERTY CLASSES 3, 8 AND 1		

This is **Exhibit "F"** referred to in
the Affidavit #2 of **Joseph Sather**
sworn before me at Calgary, Alberta
on this 28th day of March, 2025.


Notary Public: A Commissioner for Oaths in and
for the Province of Alberta



Mar 10, 2025

**Property Report****The City of Penticton**

Page 1

171 Main Street

Penticton, B.C. V2A 5A9

Phone: 250-490-2485 ~ Fax: 250-490-2422

Email: taxclk@penticton.ca

Folio: 07416-000**Civic:****Size:** 160 ACRES**Pid:** 002-215-594**Legal:** DISTRICT LOT 2514S SIMILKAMEEN DIVISION YALE DIST**2021 Taxable Assessments**

				<u>Land</u>	<u>Improvements</u>	<u>Consolidated</u>	<u>Net</u>
1	Res	GENERAL	Gross	1,587,000	0	0	1,587,000
			Exempt	0	0	0	0
			Net	1,587,000	0	0	1,587,000
1	Res	SCHOOL	Gross	1,587,000	0	0	1,587,000
			Exempt	0	0	0	0
			Net	1,587,000	0	0	1,587,000

2021 Actual Assessments

	<u>Land Class</u>	<u>Land</u>	<u>Impr Class</u>	<u>Impr</u>
00 - FULLY TAXABLE LAND, STRUCTURES	1 - Res	1587000	1 - Res	0

2021 Taxes

Current	9,466.96				
Penalty	946.70				
Arrears	9,534.96				
Delinquent	0.00	Regular HOG	0.00	Regular Min Taxes	350.00
Total	19,948.62	Senior HOG	0.00	Senior Min Taxes	100.00
Arrears Interest	519.66				
Delinquent Interest	0.00				
Outstanding Balance	20,468.28	As of			

<u>Tax Details</u>	<u>Reference</u>	<u>Type</u>	<u>Amount</u>	<u>Int Charged</u>	<u>Balance</u>
Jan 1, 2021		TRANSFER PRIOR YEAR	18,388.60		18,388.60
Jun 7, 2021	2021 TAX NOTICE R	LEVY	9,466.96		27,855.56
Jul 31, 2021	10.00/NA/NA/NA%	PENALTY	946.70		28,802.26
Sep 20, 2021	1	PAYMENT	-9,200.00	346.36	19,948.62
Dec 31, 2021	Rate - 5.45000	INTEREST CHARGED	519.66		20,468.28

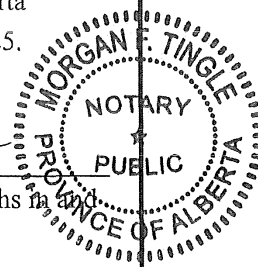
<u>Lto Number</u>	<u>Sales Price</u>	<u>Date</u>	<u>Description</u>
CA6429130	120,000.00	Nov 7, 2017	REJECT - NOT SUITABLE FOR SALES ANALYSIS
CA2156163	80,000.00	Aug 23, 2011	REJECT - NOT SUITABLE FOR SALES ANALYSIS
LA26911	72,000.00	Feb 28, 2006	REJECT - NOT SUITABLE FOR SALES ANALYSIS
LA26910	7,200.00	Feb 28, 2006	REJECT - NOT SUITABLE FOR SALES ANALYSIS
KJ82795	4,000.00	Oct 12, 1995	REJECT - NOT SUITABLE FOR SALES ANALYSIS

<u>Attribute</u>	<u>Value</u>	<u>Description</u>
ACTUAL USE	061	2 ACRES OR MORE (VACANT)
BC TRANSIT FLAG	FALSE	
CANDIDATE FOR SPECULATION TAX FLAG	FALSE	
ELIGIBLE FOR ADDITIONAL SCHOOL TAX	FALSE	
LAND TENURE	01	
NEIGHBOURHOOD	109	
POLICE TAX FLAG	FALSE	
SCHOOL DISTRICT	67	
SEWER AREA	NO	
STORM - SINGLE FAMILY DWELLING	1	
STORM CREDIT - PROPERTY CLASSES 3, 8 AND 1		

This is **Exhibit "G"** referred to in
the Affidavit #2 of **Joseph Sather**
sworn before me at Calgary, Alberta
on this 28th day of March, 2025.



Notary Public: A Commissioner for Oaths in and
for the Province of Alberta



Mar 10, 2025

**Property Report**

The City of Pentticton

Page 1

171 Main Street

Pentticton, B.C. V2A 5A9

Phone: 250-490-2485 ~ Fax: 250-490-2422

Email: taxclk@pentticton.ca

Folio: 07416-000**Civic:****Size:** 160 ACRES**Pid:** 002-215-594**Legal:** DISTRICT LOT 2514S SIMILKAMEEN DIVISION YALE DIST**2022 Taxable Assessments**

				<u>Land</u>	<u>Improvements</u>	<u>Consolidated</u>	<u>Net</u>
1	Res	GENERAL	Gross	1,913,000	0	0	1,913,000
			Exempt	0	0	0	0
			Net	1,913,000	0	0	1,913,000
1	Res	SCHOOL	Gross	1,913,000	0	0	1,913,000
			Exempt	0	0	0	0
			Net	1,913,000	0	0	1,913,000

2022 Actual Assessments

	<u>Land Class</u>	<u>Land</u>	<u>Impr Class</u>	<u>Impr</u>
00 - FULLY TAXABLE LAND, STRUCTURES	1 - Res	1913000	1 - Res	0

2022 Taxes


Current	0.00				
Penalty	0.00	Instalments Balance		-18.71	
Arrears	0.00				
Delinquent	0.00	Regular HOG	0.00	Regular Min Taxes	350.00
Total	0.00	Senior HOG	0.00	Senior Min Taxes	100.00
Arrears Interest	0.00				
Delinquent Interest	0.00				
Outstanding Balance	0.00	As of			

<u>Tax Details</u>	<u>Reference</u>	<u>Type</u>	<u>Amount</u>	<u>Int Charged</u>	<u>Balance</u>
Jan 1, 2022		TRANSFER PRIOR YEAR	20,468.28		20,468.28
Jun 8, 2022	2022 TAX NOTICE R	LEVY	9,341.44		29,809.72
Jul 29, 2022	140	PAYMENT	-10,500.00	335.16	19,644.88
Jul 30, 2022	10.00/NA/NA/NA%	PENALTY	934.14		20,579.02
Sep 16, 2022	10	PAYMENT	-21,030.00	432.41	-18.57
Sep 30, 2022	CR TO INSTALMENT	TRANSFER INSTALMENT	0.00		-18.57
Oct 31, 2022		INTEREST EARNED	-0.04		-18.61
Nov 30, 2022		INTEREST EARNED	-0.05		-18.66
Dec 31, 2022		INTEREST EARNED	-0.05		-18.71

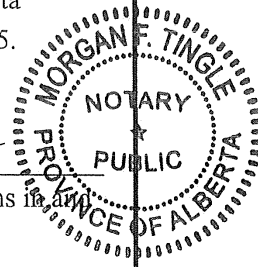
<u>Lto Number</u>	<u>Sales Price</u>	<u>Date</u>	<u>Description</u>
CA6429130	120,000.00	Nov 7, 2017	REJECT - NOT SUITABLE FOR SALES ANALYSIS
CA2156163	80,000.00	Aug 23, 2011	REJECT - NOT SUITABLE FOR SALES ANALYSIS
LA26911	72,000.00	Feb 28, 2006	REJECT - NOT SUITABLE FOR SALES ANALYSIS
LA26910	7,200.00	Feb 28, 2006	REJECT - NOT SUITABLE FOR SALES ANALYSIS
KJ82795	4,000.00	Oct 12, 1995	REJECT - NOT SUITABLE FOR SALES ANALYSIS

<u>Attribute</u>	<u>Value</u>	<u>Description</u>
ACTUAL USE	061	2 ACRES OR MORE (VACANT)
BC TRANSIT FLAG	FALSE	
CANDIDATE FOR SPECULATION TAX FLAG	FALSE	
ELIGIBLE FOR ADDITIONAL SCHOOL TAX	FALSE	
LAND TENURE	01	
NEIGHBOURHOOD	109	
POLICE TAX FLAG	FALSE	
SCHOOL DISTRICT	67	
SEWER AREA	NO	
STORM - SINGLE FAMILY DWELLING	1	
STORM CREDIT - PROPERTY CLASSES 3, 8 AND 1		

This is **Exhibit "H"** referred to in
the Affidavit #2 of **Joseph Sather**
sworn before me at Calgary, Alberta
on this 28th day of March, 2025.



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Mar 10, 2025

**Property Report****The City of Penticton**

Page 1

171 Main Street

Penticton, B.C. V2A 5A9

Phone: 250-490-2485 ~ Fax: 250-490-2422

Email: taxclk@penticton.ca

Folio: 07416-000**Civic:****Size:** 160 ACRES**Pid:** 002-215-594**Legal:** DISTRICT LOT 2514S SIMILKAMEEN DIVISION YALE DIST**2023 Taxable Assessments**

				<u>Land</u>	<u>Improvements</u>	<u>Consolidated</u>	<u>Net</u>
1	Res	GENERAL	Gross	1,978,000	0	0	1,978,000
			Exempt	0	0	0	0
			Net	1,978,000	0	0	1,978,000
1	Res	SCHOOL	Gross	1,978,000	0	0	1,978,000
			Exempt	0	0	0	0
			Net	1,978,000	0	0	1,978,000

2023 Actual Assessments

	<u>Land Class</u>	<u>Land</u>	<u>Impr Class</u>	<u>Impr</u>
00 - FULLY TAXABLE LAND, STRUCTURES	1 - Res	1978000	1 - Res	0

2023 Taxes

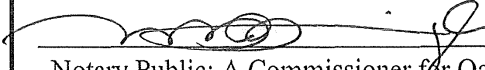
Current	9,202.43				
Penalty	920.24				
Arrears	0.00				
Delinquent	0.00	Regular HOG	0.00	Regular Min Taxes	350.00
Total	10,122.67	Senior HOG	0.00	Senior Min Taxes	100.00
Arrears Interest	0.00				
Delinquent Interest	0.00				
Outstanding Balance	10,122.67	As of			

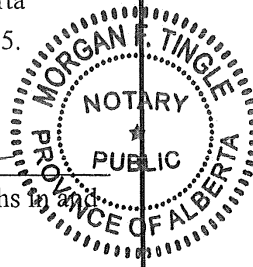
<u>Tax Details</u>	<u>Reference</u>	<u>Type</u>	<u>Amount</u>	<u>Int Charged</u>	<u>Balance</u>
Jan 1, 2023		INSTALMENTS BAL FWD	-18.71		-18.71
Jan 31, 2023		INTEREST EARNED	-0.05		-18.76
Feb 28, 2023		INTEREST EARNED	-0.05		-18.81
Mar 31, 2023		INTEREST EARNED	-0.06		-18.87
Apr 30, 2023		INTEREST EARNED	-0.06		-18.93
Jun 8, 2023	INSTALMENTS TO T	TRANSFER INSTALMENT	0.00		-18.93
Jun 8, 2023	2023 TAX NOTICE R	LEVY	9,221.53		9,202.60
Jul 31, 2023		INTEREST EARNED	-0.17		9,202.43
Aug 1, 2023	10.00/NA/NA/NA%	PENALTY	920.24		10,122.67

<u>Lto Number</u>	<u>Sales Price</u>	<u>Date</u>	<u>Description</u>
CA6429130	120,000.00	Nov 7, 2017	REJECT - NOT SUITABLE FOR SALES ANALYSIS
CA2156163	80,000.00	Aug 23, 2011	REJECT - NOT SUITABLE FOR SALES ANALYSIS
LA26911	72,000.00	Feb 28, 2006	REJECT - NOT SUITABLE FOR SALES ANALYSIS
LA26910	7,200.00	Feb 28, 2006	REJECT - NOT SUITABLE FOR SALES ANALYSIS
KJ82795	4,000.00	Oct 12, 1995	REJECT - NOT SUITABLE FOR SALES ANALYSIS

<u>Attribute</u>	<u>Value</u>	<u>Description</u>
ACTUAL USE	061	2 ACRES OR MORE (VACANT)
BC TRANSIT FLAG	FALSE	
CANDIDATE FOR SPECULATION TAX FLAG	FALSE	
ELIGIBLE FOR ADDITIONAL SCHOOL TAX	FALSE	
LAND TENURE	01	
NEIGHBOURHOOD	109	
POLICE TAX FLAG	FALSE	
SCHOOL DISTRICT	67	
SEWER AREA	NO	
STORM - SINGLE FAMILY DWELLING	1	
STORM CREDIT - PROPERTY CLASSES 3, 8 AND 1		

This is **Exhibit "I"** referred to in
the Affidavit #2 of **Joseph Sather**
sworn before me at Calgary, Alberta
on this 28th day of March, 2025.


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Mar 10, 2025

**Property Report****The City of Penticton**

Page 1

171 Main Street
Penticton, B.C. V2A 5A9
Phone: 250-490-2485 ~ Fax: 250-490-2422
Email: taxclk@penticton.ca

Folio: 07416-000**Pid:** 002-215-594**Civic:****Legal:** DISTRICT LOT 2514S SIMILKAMEEN DIVISION YALE DIST**Size:** 160 ACRES**2024 Taxable Assessments**

				<u>Land</u>	<u>Improvements</u>	<u>Consolidated</u>	<u>Net</u>
1	Res	GENERAL	Gross	2,044,000	0	0	2,044,000
			Exempt	0	0	0	0
			Net	2,044,000	0	0	2,044,000
1	Res	SCHOOL	Gross	2,044,000	0	0	2,044,000
			Exempt	0	0	0	0
			Net	2,044,000	0	0	2,044,000

2024 Actual Assessments

	<u>Land Class</u>	<u>Land</u>	<u>Impr Class</u>	<u>Impr</u>
00 - FULLY TAXABLE LAND, STRUCTURES	1 - Res	2044000	1 - Res	0

2024 Taxes

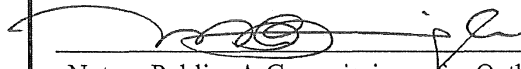
Current	10,152.99				
Penalty	1,015.30				
Arrears	10,122.67				
Delinquent	0.00	Regular HOG	0.00	Regular Min Taxes	350.00
Total	21,290.96	Senior HOG	0.00	Senior Min Taxes	100.00
Arrears Interest	1,007.07				
Delinquent Interest	0.00				
Outstanding Balance	22,298.03	As of			

<u>Tax Details</u>	<u>Reference</u>	<u>Type</u>	<u>Amount</u>	<u>Int Charged</u>	<u>Balance</u>
Jan 1, 2024		TRANSFER PRIOR YEAR	10,122.67		10,122.67
May 14, 2024	2024 TAX NOTICE R	LEVY	10,152.99		20,275.66
Jul 3, 2024	10.00/NA/NA/NA%	PENALTY	1,015.30		21,290.96
Dec 31, 2024	Rate - 9.94863	INTEREST CHARGED	1,007.07		22,298.03

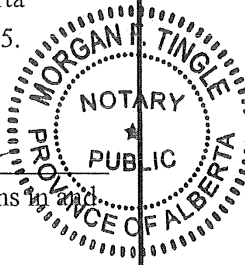
<u>Lto Number</u>	<u>Sales Price</u>	<u>Date</u>	<u>Description</u>
CA6429130	120,000.00	Nov 7, 2017	REJECT - NOT SUITABLE FOR SALES ANALYSIS
CA2156163	80,000.00	Aug 23, 2011	REJECT - NOT SUITABLE FOR SALES ANALYSIS
LA26911	72,000.00	Feb 28, 2006	REJECT - NOT SUITABLE FOR SALES ANALYSIS
LA26910	7,200.00	Feb 28, 2006	REJECT - NOT SUITABLE FOR SALES ANALYSIS
KJ82795	4,000.00	Oct 12, 1995	REJECT - NOT SUITABLE FOR SALES ANALYSIS

<u>Attribute</u>	<u>Value</u>	<u>Description</u>
ACTUAL USE	061	2 ACRES OR MORE (VACANT)
BC TRANSIT FLAG	FALSE	
CANDIDATE FOR SPECULATION TAX FLAG	FALSE	
ELIGIBLE FOR ADDITIONAL SCHOOL TAX	FALSE	
LAND TENURE	01	
NEIGHBOURHOOD	109	
POLICE TAX FLAG	FALSE	
SCHOOL DISTRICT	67	
SEWER AREA	NO	
STORM - SINGLE FAMILY DWELLING	1	
STORM CREDIT - PROPERTY CLASSES 3, 8 AND 1		

This is **Exhibit "J"** referred to in
the Affidavit #2 of **Joseph Sather**
sworn before me at Calgary, Alberta
on this 28th day of March, 2025.



Notary Public: A Commissioner for Oaths in and
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Mar 10, 2025

**Property Report****The City of Penticton**

Page 1

171 Main Street

Penticton, B.C. V2A 5A9

Phone: 250-490-2485 ~ Fax: 250-490-2422

Email: taxclk@penticton.ca

Folio: 07416-000**Civic:****Size:** 160 ACRES**Pid:** 002-215-594**Legal:** DISTRICT LOT 2514S SIMILKAMEEN DIVISION YALE DIST**2025 Taxable Assessments**

				<u>Land</u>	<u>Improvements</u>	<u>Consolidated</u>	<u>Net</u>
1	Res	GENERAL	Gross	2,042,000	0	0	2,042,000
			Exempt	0	0	0	0
			Net	2,042,000	0	0	2,042,000
1	Res	SCHOOL	Gross	2,042,000	0	0	2,042,000
			Exempt	0	0	0	0
			Net	2,042,000	0	0	2,042,000

2025 Actual Assessments

00 - FULLY TAXABLE LAND, STRUCTURES

Land Class

1 - Res

Land

2042000

Impr Class

1 - Res

Impr

0

2025 Taxes

Current	0.00
Penalty	0.00
Arrears	11,168.29
Delinquent	11,129.74
Total	22,298.03
Arrears Interest	175.82
Delinquent Interest	175.21
Outstanding Balance	22,649.06

Regular HOG

0.00

Regular Min Taxes

350.00

Senior HOG

0.00

Senior Min Taxes

100.00

Calculated Interest Rate 0.0157425

As of Mar 10, 2025

Tax Details

Jan 1, 2025

Reference**Type**

TRANSFER PRIOR YEAR

Amount

22,298.03

Int Charged**Balance**

22,298.03

Lto Number**Sales Price****Date****Description**

CA6429130 120,000.00

Nov 7, 2017

REJECT - NOT SUITABLE FOR SALES ANALYSIS

CA2156163 80,000.00

Aug 23, 2011

REJECT - NOT SUITABLE FOR SALES ANALYSIS

LA26911 72,000.00

Feb 28, 2006

REJECT - NOT SUITABLE FOR SALES ANALYSIS

LA26910 7,200.00

Feb 28, 2006

REJECT - NOT SUITABLE FOR SALES ANALYSIS

KJ82795 4,000.00

Oct 12, 1995

REJECT - NOT SUITABLE FOR SALES ANALYSIS

Attribute**Value****Description**

ACTUAL USE

061

2 ACRES OR MORE (VACANT)

BC TRANSIT FLAG

FALSE

CANDIDATE FOR SPECULATION TAX FLAG

FALSE

ELIGIBLE FOR ADDITIONAL SCHOOL TAX

FALSE

LAND TENURE

01

NEIGHBOURHOOD

109

POLICE TAX FLAG

FALSE

SCHOOL DISTRICT

67

SEWER AREA

NO

STORM - SINGLE FAMILY DWELLING

1

STORM CREDIT - PROPERTY CLASSES 3, 8 AND 1

No. 122417
Kelowna Registry

IN THE SUPREME COURT OF BRITISH COLUMBIA

BETWEEN:

SATHER RANCH LTD.

PLAINTIFF

AND:

JOSEPH WAYNE PALMER SATHER

DEFENDANT

AFFIDAVIT

FASKEN MARTINEAU DuMOULIN LLP

Barristers and Solicitors

550 Burrard Street, Suite 2900

Vancouver, BC, V6C 0A3

+1 604 631 3131

Counsel: Kaleigh Milinazzo

E-mail: kmilinazzo@fasken.com

Matter No: 335693.00002



NO. KEL-S-S-122417
KELOWNA REGISTRY

BETWEEN ^{Kelowna} _{REGISTRY} IN THE SUPREME COURT OF BRITISH COLUMBIA
SATHER RANCH LTD.

PLAINTIFF

AND:

JOSEPH WAYNE PALMER SATHER

DEFENDANT

CONSENT ORDER

BEFORE A REGISTRAR) Tuesday the 13th day
) of May, 2025.

ON THE APPLICATION of C. Cheveldave & Associates Ltd., in its capacity as Court-appointed Receiver and Manager (the "Receiver") of the assets, undertakings and properties of Sather Ranch Ltd., without a hearing AND BY CONSENT;

THIS COURT ORDERS that:

1. Joseph Wayne Palmer Sather be and is hereby ordered to pay Sather Ranch Ltd. the sum of \$692,216.79.

THE FOLLOWING PARTIES APPROVE THE FORM OF THIS ORDER AND CONSENT TO EACH OF THE ORDERS NOTED ABOVE:

Scott R. Andersen

Scott R. Andersen
Counsel for the Receiver

Kaleigh Milinazzo

for Kaleigh Milinazzo
Counsel for Joseph Wayne Palmer Sather

Raige Mueller

BY THE COURT

Digitally signed by
Turk, Wayne

REGISTRAR

This is Exhibit " C " referred to in the
affidavit of *C. Cheveldave*

made before me on *May 22* 2025

A Commissioner for taking Affidavits
for British Columbia

NO. KEL-S-S-122417
KELOWNA REGISTRY

IN THE SUPREME COURT OF BRITISH COLUMBIA

BETWEEN:

SATHER RANCH LTD.

PLAINTIFF

AND:

JOSEPH WAYNE PALMER SATHER

DEFENDANT

CONSENT ORDER



Barristers & Solicitors
Lawson Lundell LLP
Suite 1800 Landmark 6
1631 Dickson Avenue
Kelowna, BC V1Y 0B5
Phone: (250) 979-8546

Email: scott.andersen@lawsonlundell.com
Attention: Scott R. Andersen

File No. 36622-148976

Court of Appeal File No. CA 49175

COURT OF APPEAL FOR BRITISH COLUMBIA

BETWEEN:

JOSEPH WAYNE PALMER SATHER

APPELLANT
(DEFENDANT)

AND:

SATHER RANCH LTD.

RESPONDENT
(PLAINTIFF)

AFFIDAVIT



Barristers & Solicitors
1600 Cathedral Place
925 West Georgia Street
Vancouver, BC V6C 3L2
Phone: (604) 631.9220

Email: scott.andersen@lawsonlundell.com
Attention: Scott R. Andersen