

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

- 4. The further affidavit sworn by Mr. Sather was sworn on March 28, 2025 and filed in the proceeding below on April 1, 2025. Attached and marked as Exhibit "B" is a true copy of the affidavit.
- 5. Based on the foregoing, a consent order was entered below quantifying the judgment to be \$692,216.79. Attached and marked as Exhibit "C" is a true copy of the consent order filed May 13, 2025. The judgment amount was calculated by the parties as follows:
 - (a) 2/3 of the appraised value of \$1,100,000.00 = \$733,333.33;
 - (b) minus \$41,116.54, being the aggregate amount of property taxes paid by Mr. Sather as set out in his affidavit.
- 6. In calculating the judgment, no deduction was made for payment by Mr. Sather of the purchase price of \$120,000. I am advised by Scott Andersen and verily believe that when the parties attended before Justice Elwood for directions on April 8, 2025 that Mr. Justice Elwood granted Mr. Sather an additional 28 days to produce supporting documentation that payments were made in respect of the promissory note attached as Exhibit "A" to Mr. Sather's affidavit
- 7. No further evidence was produced that payments were made in respect of the promissory note such that the parties then concluded the consent order with no deduction for the payment of the purchase price.

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.

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

36622.148976.CZC.27732783.3

This is Exhibit " $\stackrel{\wedge}{ ext{}}$ " referred to in	th
affidavit of C. Cuman	
made before me on May 22 20	25
WILL	
A Commissioner for taking Affidavits	
for British Columbia	17

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:

COMMERCIAL

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 on 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 C 20 20 20 20

Kelowna
01-Apr-25

A Commissioner for taking Affidavits

This is the 2nd Affidavit

for British Columbia

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:

- (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.

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

SWORNBEFORE 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

MORGAN FINGLE
Barrispik Solution

NOTARY

PUBLIC

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 _2g day of March, 2025.

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

NOTARY

PUBLIC

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 ______ day of March, 2025.

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



Property4Report

Page: 1

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

				Email, taxo	ik@penticton.ca	
Folio: 0741 Civic: Size: 160			Pid: 002-: Legal: DIST DIST	RICT LOT 2514S	SIMILKAMEEN DI\	ISION YALE
2017 Taxable	Assessments		Land	Improvements	Consolidated	Net
9 Farm	GENERAL	Gross Exempt Net	14,400	0 0 0	0 0 0	14,400 0 14,400
9 Farm	SCHOOL	Gross Exempt Net	14,400	0 0 0	0 0 0	14,400 -7,200 7,200
2017 Actual 20 - FARM LA	<u>Assessments</u> AND		<u>Land Class</u> 9 - Farm	<u>Land</u> 14400	Impr Class	<u>lmpr</u>
2017 Taxes Current Penalty Arrears Delinquent Total Arrears Intere Delinquent In	terest	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	Regular HOG Senior HOG As of		gular Min Taxes nior Min Taxes	350.00 100.00
Tax Details Jun 2, 2017 Aug 1, 2017 Aug 4, 2017	Reference 2017 TAX NOTICE R 10.00/NA/NA/NA% 15	<u>Type</u> LEVY PENALT PAYMEN		<u>Amount</u> 157.44 15.74 -173.18	Int Charged	<u>Balance</u> 157.44 173.18 0.00
Lto Number CA6429130 CA2156163 LA26911 LA26910 KJ82795	Sales Price 120,000.00 80,000.00 72,000.00 7,200.00 4,000.00		Date Nov 7, 2017 Aug 23, 2011 Feb 28, 2006 Feb 28, 2006 Oct 12, 1995	REJECT - NOT S REJECT - NOT S REJECT - NOT S	SUITABLE FOR SAL SUITABLE FOR SAL SUITABLE FOR SAL SUITABLE FOR SAL SUITABLE FOR SAL	ES ANALYSIS ES ANALYSIS ES ANALYSIS
ELIGIBLE FO LAND TENU NEIGHBOUF POLICE TAX SCHOOL DIS SEWER ARE STORM - SIN	FLAG FOR SPECULATION RADDITIONAL SCHO RE RHOOD FLAG STRICT	OOL TAX	FALSE 01 109 FALSE 67 NO 1	<u>Description</u> 2 ACRES OR MO	DRE (VACANT)	

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

Notary Public: A Commissioner for Oaths in and

for the Province of Alberta



Property6Report

The City of Penticton 171 Main Street

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

						EI	mail: taxc	lk@penticton.ca		
Ci	olio: 07416-000 vic: ize: 160 ACRE:	5					⁻ 2514S	SIMILKAMEEN DI	VISION YALE	
2018	3 Taxable Asse	ssments		L	and	Improve	ments	Consolidated	Ne	t
9	Farm	GENERAL	Gross Exempt		,400		0	0	14,400))
9	Farm	SCHOOL	Net Gross Exempt Net	14, -7,	,400 ,400 ,200 ,200		0 0 0	0 0 0	14,400 14,400 -7,200 7,200)
	B Actual Asses FARM LAND	<u>sments</u>		<u>Land Class</u> 9 - Farm			<u>Land</u> 14400	Impr Class	<u>lmp</u>	
Curr Pen Arre Deli Tota Arre Deli	alty ears nquent	e	0.00 0.00 0.00 0.00 0.00 0.00 0.00	Regular HOG Senior HOG As of	i	0.00		gular Min Taxes nior Min Taxes	350.00 100.00	
Tax De Jun 6, 2 Jul 17,	2018 2018	rence TAX NOTICE R	Type LEVY PAYMEN	NT			mount 213.36 213.36	Int Charged	<u>Balano</u> 213.3 0.0	36
CA6 CA2 LA2 LA2	Number 6429130 2156163 6911 6910 2795	Sales Price 120,000.00 80,000.00 72,000.00 7,200.00 4,000.00		<u>Date</u> Nov 7, 2 Aug 23, Feb 28, Feb 28, Oct 12,	2011 2006 2006	REJECT REJECT REJECT	- NOT S - NOT S - NOT S - NOT S	SUITABLE FOR SA SUITABLE FOR SA SUITABLE FOR SA SUITABLE FOR SA SUITABLE FOR SA	LES ANALYSIS LES ANALYSIS LES ANALYSIS	
ACT BC CAN ELIG LAN NEIG POL SCH SEV	GIBLE FOR ADI ID TENURE GHBOURHOOI LICE TAX FLAG HOOL DISTRIC VER AREA	SPECULATION 1 DITIONAL SCHO D	OL TAX	Value 061 FALSE FALSE 01 109 FALSE 67 NO		<u>Descript</u> 2 ACRES		DRE (VACANT)		

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 28 4 day of March, 2025.

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



Property8Report

The City of Penticton

171 Main Street

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

				Liliali, lax	civ@betitictoti.ca	
Folio: 074 Civic: Size: 160			Pid: 002 Legal: DIS DIS	TRICT LOT 2514S	SIMILKAMEEN DIV	VISION YALE
2019 Taxabl	e Assessments		Land	Improvements	Consolidated	Net
1 Res	GENERA	L Gross Exempt Net	1,299,000 0 1,299,000	0 0 0	0 0 0	1,299,000 0 1,299,000
1 Res	SCHOOL		1,299,000	0	0 0	1,299,000 0 1,299,000
	Assessments FAXABLE LAND, S	STRUCTURES	<u>Land Class</u> 1 - Res	<u>Land</u> 1299000	<u>Impr Class</u> 1 - Res	lmpr 0
2019 Taxes Current Penalty Arrears Delinquent Total Arrears Inter Delinquent In	nterest	7,546.13 754.61 0.00 0.00 8,300.74 0.00 0.00 8,300.74	Regular HOG Senior HOG As of		gular Min Taxes nior Min Taxes	350.00 100.00
Tax Details Jun 5, 2019 Aug 1, 2019	Reference 2019 TAX NOTI 10.00/NA/NA/NA		Υ	<u>Amount</u> 7,546.13 754.61	Int Charged	Balance 7,546.13 8,300.74
Lto Number CA6429130 CA2156163 LA26911 LA26910 KJ82795	Sales Pr 120,000 80,000 72,000 7,200 4,000	.00 .00 .00 .00	<u>Date</u> Nov 7, 2017 Aug 23, 2011 Feb 28, 2006 Feb 28, 2006 Oct 12, 1995	REJECT - NOT : REJECT - NOT : REJECT - NOT :	SUITABLE FOR SAL SUITABLE FOR SAL SUITABLE FOR SAL SUITABLE FOR SAL SUITABLE FOR SAL	ES ANALYSIS ES ANALYSIS ES ANALYSIS
Attribute ACTUAL US			<u>Value</u> 061	<u>Description</u> 2 ACRES OR M	ORE (VACANT)	

FALSE

FALSE

FALSE

01

109 **FALSE**

CANDIDATE FOR SPECULATION TAX FLAG

ELIGIBLE FOR ADDITIONAL SCHOOL TAX

BC TRANSIT FLAG

NEIGHBOURHOOD

POLICE TAX FLAG

LAND TENURE

This is Exhibit "E" referred to in the Affidavit #2 of Joseph Sather sworn before me at Calgary, Alberta on this 284 day of March, 2025.

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



Property@Report

The City of Penticton

Pa₫ඬ 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

S	ize: 160 ACRE	S		DIS		O ONVIERNATION D	IVISION TALL
202	<u>0 Taxable Asse</u>	<u>essments</u>		<u>Land</u>	<u>Improvements</u>	Consolidated	<u>Net</u>
1	Res	GENERAL	Gross	1,476,000	C	0	1,476,000
			Exempt	0	C	0	0
			Net	1,476,000	C	0	1,476,000
1	Res	SCHOOL	Gross	1,476,000	C	0	1,476,000
			Exempt	0	C	0	. , 0
			Net	1,476,000	C	0	1,476,000
	<u> 0 Actual Asses</u>			Land Class	Land		<u>Impr</u>
00 -	FULLY TAXAB	LE LAND, STRU	JCTURES	1 - Res	1476000	1 - Res	0
202	0 Taxes						
Cur	rent	8,	721.99				
Pen	alty		872.20				
Arre	ears	8,3	300.74				
Deli	nquent		0.00	Regular HOG	0.00 R	egular Min Taxes	350.00
Tota	al .	17,	894.93	Senior HOG	0.00 S	enior Min Taxes	100.00
Arre	ears Interest		493.67				
Deli	nquent Interest		0.00			•	
Out	standing Baland	te 18,	388.60	As of			

Tax Details	Reference	<u>Type</u>	<u>Amount</u>	Int Charged	Balance
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

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

<u>Attribute</u>	<u>Value</u>
ACTUAL USE	061
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

<u>Description</u> 2 ACRES OR MORE (VACANT)

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

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



Property/Report

The City of Penticton 171 Main Street

Pa∮& 1

Penticton, B.C. V2A 5A9
Phone: 250-490-2485 ~ Fax: 250-490-2422

T-17-18-18-18-18-18-18-18-18-18-18-18-18-18-				Email: taxo	lk@penticton.ca	
Folio: 07416-000 Civic: Size: 160 ACRES			Pid: 002- Legal: DIS ⁻ DIS	TRICT LOT 2514S	SIMILKAMEEN DIV	ISION YALE
2021 Taxab	le Assessments		Land	Improvements	Consolidated	Net
1 Res	GENERAL	Gross Exempt Net	1,587,000	0 0	0 0	1,587,000 0 1,587,000
1 Res	SCHOOL	Gross Exempt Net	1,587,000	0 0 0	0 0 0	1,587,000 0 1,587,000
00 - FULLY	Assessments TAXABLE LAND, STRU	CTURES	<u>Land Class</u> 1 - Res	<u>Land</u> 1587000	Impr Class 1 - Res	lmpr 0
2021 Taxes Current Penalty Arrears Delinquent Total Arrears Intel Delinquent I Outstanding	9,4 9,5 9,5 19,9 rest 5 nterest	66.96 46.70 34.96 0.00 48.62 19.66 0.00 68.28	Regular HOG Senior HOG As of		gular Min Taxes nior Min Taxes	350.00 100.00
Tax Details Jan 1, 2021 Jun 7, 2021 Jul 31, 2021 Sep 20, 2021 Dec 31, 2021	Reference 2021 TAX NOTICE R 10.00/NA/NA/NA% 1 Rate - 5.45000	LEVY PENALT PAYMEN		Amount 18,388.60 9,466.96 946.70 -9,200.00 519.66	Int Charged	Balance 18,388.60 27,855.56 28,802.26 19,948.62 20,468.28
Lto Numbe CA6429130 CA2156163 LA26911 LA26910 KJ82795	120,000.00		<u>Date</u> Nov 7, 2017 Aug 23, 2011 Feb 28, 2006 Feb 28, 2006 Oct 12, 1995	REJECT - NOT S REJECT - NOT S REJECT - NOT S	SUITABLE FOR SAL SUITABLE FOR SAL SUITABLE FOR SAL SUITABLE FOR SAL SUITABLE FOR SAL	ES ANALYSIS ES ANALYSIS ES ANALYSIS
	T FLAG E FOR SPECULATION OR ADDITIONAL SCHO JRE RHOOD X FLAG		Value 061 FALSE FALSE FALSE 01 109 FALSE	<u>Description</u> 2 ACRES OR MO	DRE (VACANT)	

NO

STORM - SINGLE FAMILY DWELLING 1 STORM CREDIT - PROPERTY CLASSES 3, 8 AND 1

SEWER AREA

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



Property4Report

The City of Penticton

Email: taxclk@penticton.ca

Pa∮e 1

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

Folio: 07416-0 Civic: Size: 160 ACF			Pid: 002-2 Legal: DISTI DIST		2514S	SIMILKAMEEN DI\	ISION YALE
2022 Taxable As	sessments		<u>Land</u>	Improve	<u>nents</u>	Consolidated	Net
1 Res	GENERAL	Gross Exempt Net	1,913,000 0 1,913,000		0 0 0	0 0 0	1,913,000 0 1,913,000
1 Res	SCHOOL	Gross Exempt Net	1,913,000 0 1,913,000		0 0 0	0 0 0	1,913,000 0 1,913,000
2022 Actual Ass 00 - FULLY TAXA	<u>essments</u> ABLE LAND, STRUC	CTURES	<u>Land Class</u> 1 - Res	19	<u>Land</u> 13000	<u>Impr Class</u> 1 - Res	lmpr 0
2022 Taxes							
Current Penalty Arrears		0.00 0.00 0.00	Instalments Balance			-18.71	
Delinquent Total Arrears Interest Delinquent Intere	est	0.00 0.00 0.00 0.00	Regular HOG Senior HOG	0.00 0.00		ular Min Taxes ior Min Taxes	350.00 100.00
Outstanding Bala	ance	0.00	As of				
Jan 1, 2022	eference 22 TAX NOTICE R	<u>Type</u> TRANSF LEVY	ER PRIOR YEAR	20,4	mount 168.28 341.44	Int Charged	<u>Balance</u> 20,468.28 29,809.72
Jul 29, 2022 14	0 .00/NA/NA/NA%	PAYMEN PENALT PAYMEN	Υ	-10,8	500.00 934.14 930.00	335.16 432.41	19,644.88 20,579.02 -18.57

Oop 10, 2022	10	1 / \ 1 V L \	-21,000.00	704.71 -10.	
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
Lto Number	Sales Price	<u>Date</u>	<u>Description</u>		
CA6429130	120,000.00	Nov 7, 2017	REJECT - NOT SUITAE	BLE FOR SALES ANALYSIS	
CA2156163	80,000.00	Aug 23, 2011	REJECT - NOT SUITAE	BLE FOR SALES ANALYSIS	
LA26911	72,000.00	Feb 28, 2006	REJECT - NOT SUITAE	BLE FOR SALES ANALYSIS	

LA26910 KJ82795	7,200.00 4,000.00	•	REJECT - NOT SUITABLE FOR SALES ANALYSIS REJECT - NOT SUITABLE FOR SALES ANALYSIS
Attribute ACTUAL USE BC TRANSIT FLAG CANDIDATE FOR SPIELIGIBLE FOR ADDIT LAND TENURE NEIGHBOURHOOD POLICE TAX FLAG SCHOOL DISTRICT SEWER AREA STORM - SINGLE FAI		Value 061 FALSE FALSE FALSE 01 109 FALSE 67 NO	<u>Description</u> 2 ACRES OR MORE (VACANT)

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 28⁺ day of March, 2025.

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

Civic:

Folio: 07416-000



Property@Report

The City of Penticton

Pa**₫®** 1

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

Pid: 002-215-594

Legal: DISTRICT LOT 2514S SIMILKAMEEN DIVISION YALE

Size: 160 ACRES			DIST				
2023 Taxable Assessments				<u>Land</u>	<u>Improvements</u>	<u>S</u> Consolidated	<u>Net</u>
1	Res	GENERAL	Gross	1,978,000	(0	1,978,000
			Exempt	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			Land Class	Land	d Impr Class	<u>lmpr</u>
00 -	FULLY TAXABL	E LAND, STRU	ICTURES	1 - Res	1978000 1 - Res		0
202	3 Taxes						
	rent	9,2	202.43				
Pen	nalty	·	20.24				
Arrears 0.00							
Delinquent 0.00		Regular HOG	0.00 R	Regular Min Taxes	350.00		
Total 10,122.67		Senior HOG	0.00 S	enior Min Taxes	100.00		
Arrears Interest 0.00							
	inquent Interest		0.00				
Outstanding Balance		e 10,1	122.67	As of			

Tax Details	Reference	Туре	<u>Amount</u>	Int Charged	<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		TRANSFER INSTALMENT	0.00		-18.93
Jun 8, 2023	2023 TAX NOTICE R		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

Lto Number	Sales Price	<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

KJ82795	4,000.00	Oct 12, 1995	REJECT - NOT SUITABLE FOR S
Attribute ACTUAL USE BC TRANSIT FLAG CANDIDATE FOR SPE ELIGIBLE FOR ADDITI LAND TENURE NEIGHBOURHOOD POLICE TAX FLAG SCHOOL DISTRICT SEWER AREA STORM - SINGLE FAN STORM CREDIT - PRO	ONAL SCHOOL TAX	Value 061 FALSE FALSE 01 109 FALSE 67 NO 1	<u>Description</u> 2 ACRES OR MORE (VACANT)

This is Exhibit "I" referred to in the Affidavit #2 of Joseph Sather sworn before me at Calgary, Alberta on this 284 day of March, 2025.

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



Property Report

The City of Penticton 171 Main Street

Pa**∮**& 1

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

			Email: taxclk@penticton.ca					
Folio: 07416-000 Civic: Size: 160 ACRES			Pid: 002-215-594 Legal: DISTRICT LOT 2514S SIMILKAMEEN DIVISION YALE DIST					
2024 Taxa	ble Assessments		Land	Improvements	Consolidated	Net		
1 Re		L Gross Exempt Net	2,044,000	0 0	* 0 0 0	2,044,000 0 2,044,000		
1 Re	s SCHOOL	Gross Exempt Net	2,044,000 0 2,044,000	0 0 0	0 0 0	2,044,000 0 2,044,000		
	<u>ial Assessments</u> Y TAXABLE LAND,	STRUCTURES	<u>Land Class</u> 1 - Res	<u>Land</u> 2044000	<u>Impr Class</u> 1 - Res	<u>Impr</u> 0		
2024 Taxe Current Penalty Arrears Delinquen Total Arrears In Delinquen Outstandi	it terest	10,152.99 1,015.30 10,122.67 0.00 21,290.96 1,007.07 0.00 22,298.03	Regular HOG Senior HOG As of		gular Min Taxes nior Min Taxes	350.00 100.00		
Tax Details Jan 1, 2024 May 14, 2024 Jul 3, 2024 Dec 31, 2024	10.00/NA/NA/N	ICE R LEVY A% PENALT	FER PRIOR YEAR TY ST CHARGED	Amount 10,122.67 10,152.99 1,015.30 1,007.07	Int Charged	<u>Balance</u> 10,122.67 20,275.66 21,290.96 22,298.03		
Lto Numb CA642913 CA215616 LA26911 LA26910 KJ82795	120,000	0.00 0.00 0.00 0.00	Date Nov 7, 2017 Aug 23, 2011 Feb 28, 2006 Feb 28, 2006 Oct 12, 1995	REJECT - NOT S REJECT - NOT S REJECT - NOT S	SUITABLE FOR SAL SUITABLE FOR SAL SUITABLE FOR SAL SUITABLE FOR SAL SUITABLE FOR SAL	ES ANALYSIS ES ANALYSIS ES ANALYSIS		
ELIGIBLE LAND TE NEIGHBO POLICE T	SIT FLAG TE FOR SPECULA FOR ADDITIONAL NURE DURHOOD TAX FLAG DISTRICT		Value 061 FALSE FALSE FALSE 01 109 FALSE 67 NO	<u>Description</u> 2 ACRES OR MO	ORE (VACANT)			

STORM - SINGLE FAMILY DWELLING

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 Again day of March, 2025.

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



Propert@Report

The City of Penticton

Pa@0 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

5	Size: 160 ACRE	ES		DIS		1 20110	OWNER OWNER VE	DIVIDION TALL	-
202	25 Taxable Ass	essments		<u>Land</u>	Improve	<u>ements</u>	Consolidated		Net
1	Res	GENERAL	Gross	2,042,000		0	0	2,042	2,000
			Exempt	0		0	0	•	0
			Net	2,042,000		0	0	2,042	2,000
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	2,000
-	25 Actual Asse FULLY TAXAE	<mark>ssments</mark> BLE LAND, STRI	JCTURES	<u>Land Class</u> 1 - Res	2	<u>Land</u> 042000	<u>Impr Class</u> 1 - Res	<u>!</u>	<u>Impr</u> 0
202	25 Taxes								
Cur	rrent		0.00						
Per	nalty		0.00						
Arre	ears	11,	168.29						
Del	linquent	11,	129.74	Regular HOG	0.00	Reg	Jular Min Taxes	350.00	
Tot	Total 22,298.03		298.03	Senior HOG	0.00	Sen	ior Min Taxes	100.00	
Arre	ears Interest		175.82						
Del	linquent Interes	t	<u> 175.21</u>	Calculated Interest	Rate 0.01	157425			
Outstanding Balance 22,649.		649.06	As of Mar 10, 2025						

•			•			
Tax Details Jan 1, 2025	Reference	<u>Type</u> TRANSFER PR	RIOR YEAR	<u>Amount</u> 22,298.03	Int Charged	<u>Balance</u> 22,298.03
Lto Number CA6429130 CA2156163 LA26911 LA26910 KJ82795	Sales Price 120,000.00 80,000.00 72,000.00 7,200.00 4,000.00	- / F F	Feb 28, 2006	REJECT - NOT S REJECT - NOT S REJECT - NOT S	SUITABLE FOR SALES SUITABLE FOR SALES SUITABLE FOR SALES SUITABLE FOR SALES SUITABLE FOR SALES	ANALYSIS ANALYSIS ANALYSIS
ELIGIBLE FO LAND TENU NEIGHBOUF POLICE TAX SCHOOL DIS SEWER ARE STORM - SIN	FLAG FOR SPECULATION PR ADDITIONAL SCHORE RHOOD FLAG STRICT	TAX FLAG F FOOL TAX F OOL TAX F F F F ING	Value 061 FALSE FALSE 01 109 FALSE 87 NO 1	<u>Description</u> 2 ACRES OR MO	DRE (VACANT)	

No. 122417 Kelowna Registry

IN THE SUPREME COURT OF BRITISH COLUMBIA

BETWEEN:

SATHER RANCH LTD.

PLAINTIFF

AND:

JOSEPH WAYNE PALMER SATHER

DEFENDANT

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

AFFIDAVIT



NO. KEL-S-S-122417 KELOWNA REGISTRY

13-May-25 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 Courtappointed 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:

 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

Counsel for the Receiver

CV Kaleigh Milinazzo

Counsel for Joseph Wayne Palmer Sather

BY THE COURT

Digitally signed by Turk, Wayne

REGISTRAR

This is Exhibit "

" referred to in the

affidavit of

made before me on 2022 2029

A Commissioner for taking Affidavits for British Columbia

36622.148976.CZC.27634252.3

qui.

NO. KEL-S-S-122417 KELOWNA REGISTRY

IN THE SUPREME COURT OF BRITISH COLUMBIA

BETWEEN:

SATHER RANCH LTD.

AND:

PLAINTIFF

DEFENDANT JOSEPH WAYNE PALMER SATHER

CONSENT ORDER



Barristers & Solicitors
Lawson Lundell LLP
Suite 1800 Landmark 6
1631 Dickson Avenue
Kelowna, BCV1Y 0B5
Phone: (250) 979-8546
Email: scott.andersen@lawsonlundell.com
Attention: Scott R. Andersen

File No. 36622-148976

36622.148976.CZC.27634252.3

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