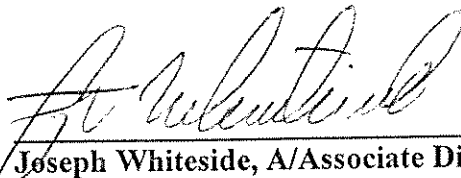


**CERTIFICATION**

**Pursuant to Section 86, Indian Act RSC 1985 C.I-5 and amendments thereto,  
I certify that the attached copy of the Kamloops Indian Band Property  
Assessment By-law By-law No. 2005-04 dated November 22, 2005 is a true  
copy of the said by-law.**

  
\_\_\_\_\_  
**Joseph Whiteside, A/Associate Director  
Lands and Trust Services,  
a Superintendent as defined in  
Section 2(1) Indian Act RSC 1985**



Indian and Northern  
Affairs Canada

Affaires indiennes  
et du Nord Canada

Deputy Minister

Sous-ministre

Ottawa, Canada  
K1A 0H4

On behalf of the Minister of Indian Affairs and Northern Development, I  
HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the  
following by-law made by the Kamloops Indian Band, in the Province  
of British Columbia, at a meeting held on the 22nd day of November  
2005.

- **Kamloops Indian Band  
Property Assessment By-law  
By-law No. 2005-04**

*Michael Argon*

Dated at Ottawa, Ontario this *16* day of *December* 2005.



KAMLOOPS INDIAN BAND  
PROPERTY ASSESSMENT BY-LAW  
Bylaw No. – 2005- 04

KAMLOOPS INDIAN BAND PROPERTY ASSESSMENT BY-LAW  
Bylaw No. 2005-04

WHEREAS:

The Kamloops Indian Band passed the Assessment By-law, which was duly approved by the Minister of Indian Affairs, pursuant to Section 83 of the *Indian Act*.

AND WHEREAS:

The Kamloops Indian Band deems it advisable to repeal and replace the Assessment By-law, and to establish this amended by-law for the purposes of taxation for local purposes of land, or interest in land, in the reserve, including rights to occupy, possess or use land in the reserve.

BE IT HEREBY RESOLVED

that the Chief and Council of the Kamloops Indian Band of Indians enacts the following amended By-law for the purposes of land and property assessment pursuant to the *Indian Act* and in particular Section 83(1) thereof:

1. **SHORT TITLE:**

This By-law may be cited as the Assessment By-law.

2. **DEFINITIONS:**

- |                   |  |
|-------------------|--|
| “actual value”    | means the market value of the fee simple interest in land and improvements as if the interest holder held a fee simple interest located off reserve; |
| “appellants”      | means any person authorized under this By-law to appeal an assessment notice;  |
| “assessed value”  | means the assessed value of land or improvements, or both, as determined under this By-law;  |
| “assessment”      | means a valuation of property pursuant to this By-law for taxation purposes;   |
| “assessment area” | means the Reserve as defined in this By-law;   |
| “assessment roll” | means a list prepared pursuant to this by-law setting out real   |

	properties within the assessment area and their assessed values and includes a supplementary assessment roll and anything recorded as addendum to the assessment roll under Section 31;
“assessment year”	means the year proceeding the fiscal year in which taxes are to be levied;
“assessor”	means a person, or persons, including the Head Assessor, appointed from time to time by Chief and Council for the purposes of all or part of the Assessment By-law and any related duties as required by Band Chief and Council;
“Band”	means the Kamloops Indian Band;
“Band Council Resolution”, or “resolution”	means a motion, as recorded in the minutes of the meeting, passed and approved at a duly convened meeting of the Council pursuant to or the consent of a majority of the councillors of the Band present at that meeting;
“Band land”	means Reserve land other than land held under a C.P.;
“C.P.”	means a Certificate of Possession as defined under Sections 20(1) and 20(2) of the <i>Indian Act</i> ; and for the purposes of this By-law only, includes Notice of Entitlement and a Certificate of Occupation as defined under Sections 20(4) and 20(5) of the <i>Indian Act</i> ;
“Chief”	means the Chief of the Kamloops Indian Band as selected according to the custom of the Band;
“Chief and Council” or “Band Council”	means the Chief and Council of the Kamloops Indian Band as selected by the custom of the Band;
“collector”	means the Lands, Leasing and Tax Administrator of the Kamloops Indian Band or any person(s) delegated by the Band Council for such purposes;
“cost of industrial improvement”	means the cost of replacing an existing industrial improvement with an improvement that: <ul style="list-style-type: none"> <li>(a) has the same area and volume as the existing industrial improvement;</li> <li>(b) serves the same function that the existing industrial improvement was designed for or, where the existing</li> </ul>

industrial improvement is no longer used for that function, serves the same function that the existing industrial improvement now serves; and

- (c) is constructed using current, generally accepted construction techniques and materials for the type of improvement being constructed;

“fiscal year” means April 1 of any year to March 31, of the succeeding year;

“forest land” means land which has its highest and best use the growing and harvesting of trees and includes land which is being managed in accordance with a forest management plan approved by the Chief and Council, but does not include a farm;

“holder” means a person in lawful possession of real property in the assessment area or a person who, for the time being,  
(a) is entitled to the possession of that property; or  
(b) is an occupant of that property; or  
(c) has any right, title, estate or interest in property; or  
(d) is a trustee of real property;

in the assessment area;

“improvement” means any building, fixture, structure or similar thing constructed or placed on or in land, or water over land, or on or in another improvement, and:

- (a) does not include any of the following things unless that thing is a building or is deemed to be included in this definition by section 33(A), or subsection 1(2) of the *Assessment Act*, S.B.C. 1979, c.21:
  - (i) production machinery;
  - (ii) anything intended to be moved as a complete unit in its day to day use;
  - (ii) furniture and equipment that is not affixed for any purpose other than its own stability and that is easily moved by hand;
- (b) without limiting the definition of “improvements” the following things are deemed to be included in that definition unless excluded from it by section 33(A) or a regulation under section 80(1)(a.3) of the *Assessment Act*, S.B.C. 1979, c.21:

- (i) anything that is an integral part of a building or structure and is intended to serve or enhance the building or structure, including elevators, escalators and systems for power distribution, heating, lighting, ventilation, air conditioning, communications, security and fire protection;
- (ii) any building or structure that is capable of maintaining a controlled temperature or containing a special atmosphere, including dry kilns, steam chests, greenhouses and cooling towers;
- (iii) any lighting fixtures, paving and fencing;
- (iv) any piling, retaining walls and bulkheads, and water systems, storm drainage system and industrial or sanitary sewer system, the value of which is not included by the assessor in the value of the land;
- (v) any foundations, such as footings, perimeter walls, slabs, pedestals, piers, columns and similar things, including foundations for machinery and equipment;
- (vi) any pipe racks, tending platforms, conveyor structures and supports for machinery and equipment, including structural members comprising trestles, bents, truss and joist sections, stingers, beams, channels, angles and similar things;
- (vii) any aqueducts, dams, reservoirs and artificial lagoons and any tunnels other than mine workings;
- (viii) any roads, airstrips, bridges, trestles and towers, including ski towers;
- (ix) any mains, pipes or pipelines for the movement of fluids or gas;
- (x) any track in place, including any railway track in place;
- (xi) any poles lines, metallic or fibre optic cables, towers, poles, wires, transformers, substations, conduits and mains that are used to provide electric light, power, telecommunications, transportation and similar services, including power wiring for production machinery up to the main electrical panels or motor control centre, those panels and that centre;

- (xii) any vessels, such as tanks, bins, hoppers and silos, with a prescribed capacity and any structure that is connected to those vessels;
- (xiii) docks, wharves, rafts and floats;
- (xiv) floating homes and any other floating structures and devices that are used principally for purposes other than transportation;
- (xv) that part of anything referred to in paragraphs (i) to (xiv) or of any building, fixture, structure or similar thing that, whether or not completed or capable of being used for the purpose for which it is designed, is being constructed or placed, and is intended, when completed, to constitute, or will with the addition of further construction constitute, any of those things;

“industrial improvement”

means an improvement that is part of a plant that is designed, built and can be used for the purpose of one or more of the following:

- (a) mining, extracting, beneficiating or milling of metallic or non-metallic ore;
- (b) mining, breaking, washing, grading or beneficiating of coal;
- (c) producing of aluminum;
- (d) smelting or refining of metal from ore or ore concentrate;
- (e) producing, manufacturing, processing or refining of petroleum or natural gas products;
- (f) manufacturing of lumber or other sawmill and planing mill products;
- (g) producing, manufacturing, processing or refining of petroleum natural gas products;
- (h) manufacturing of gypsum board;
- (i) manufacturing of pulp, paper or linerboard;
- (j) manufacturing of chemicals;
- (k) manufacturing of chemical fertilizer;
- (l) manufacturing of synthetic resins or the compounding of synthetic resins into moulding compounds;
- (m) manufacturing of cement;
- (o) (sic) manufacturing sheet glass or glass bottles;
- (p) building, refitting or repairing ships;
- (q) loading cargo onto sea going ships or barges, including associated cargo storage and loading facilities;



“local government services”	includes local improvements, capital works, utility services, and the provision of any other services normally found in organized communities;
“local improvement”	means any of the following works or any combination of them: <ul style="list-style-type: none"> <li>(a) opening, widening, straightening, extending, grading, leveling, diverting or paving a street;</li> <li>(b) constructing a sidewalk, footcrossing, curbing, bridge, culvert or embankment forming part of a street, or constructing a system of storm drainage;</li> <li>(c) making, deepening, enlarging or lengthening a common sewer or water system;</li> <li>(d) making sewer or water service connections to the street line on land abutting the main;</li> <li>(e) constructing a conduit for wires or pipes along or under a street;</li> <li>(f) reconstructing, replacing or repairing any of the works mentioned or any other related works;</li> </ul>
“Minister”	means the Minister of Indian Affairs and Northern Development;
“mobile home”	means any structure whether equipped with wheels or not and whether self-propelled or not, that: <ul style="list-style-type: none"> <li>(a) is used or designed for use as a dwelling or sleeping place; and</li> <li>(b) is constructed or manufactured to be moved from one point to another by being towed or carried, unless licensed and equipped to travel on a public highway and occupied by a genuine tourist and situated within a mobile home park for a period of less than 60 days;</li> </ul>
“net taxable value”	means the assessed value of land or improvements in the assessment area after the application of all applicable exemptions from taxation as set out in the Assessment By-law and the Taxation By-law;
“occupant”	means a person who, for the time being, is in actual occupation of real property.
“parcel”	means a lot, block, or other area in which real property is held or into which real property is subdivided;

“person”	in addition to its ordinary meaning includes a partnership, association, company, society or body corporate;
“pipeline”	means any pipe designed for or used in the commercial conveyance or transmission of any substance;
“prescribe”	means a decision set out in a Band Council Resolution;
“real property”	means land and the improvements thereon and, without restricting the generality of the foregoing, includes any interest in land or improvements, the right to occupy, possess or use land or improvements in the reserve, whether or not the land or improvements are occupied, possessed or used, and includes a highway or railway right-of-way;
“Registrar”	means the Lands, Leasing and Tax Administrator of the Kamloops Indian Band as appointed by the Chief and Council;
“Reserve”	means land located within the Band Reserve Numbers 1 to 5, any other Band reserves or special reserves (as defined in the <i>Indian Act</i> ) and any other land over which the Band has jurisdiction to pass bylaws or to manage land or development or both; includes designated land, land under Certificate of Possession and land held under a section 28(2) permit, as defined under the <i>Indian Act</i> ;
“residential property”	means real property used primarily for family residential purposes;
“taxation authority”	means the Chief and Council of the Kamloops Indian Band;
“trailer”	means any structure, other than a mobile home, whether ordinarily equipped with a wheels or not, that is constructed or manufactured to be moved from one point to another by being towed or carried;
“trustee”	means an executor, administrator, guardian, committee, receiver or any person having or taking upon himself the lawful possession, administration or control of the property of a person under any legal disability.

Assessment

3. (A) Chief and Council shall appoint a head assessor and such other assessors as deemed necessary, for carrying out the purposes of this By-law.

Assessors

- (B) Chief and Council may appoint an assessor, pursuant to sub-section (A), who is also duly appointed pursuant to the *Assessment Act*, R.S.B.C. [1996] Chapter 21, or amendments thereto.
- (C) The head assessor shall assess all real property, within the assessment area, according to the provision of this By-law and shall:
  - (1) supervise and direct the work of other assessors;
  - (2) ensure that assessment rolls are correctly prepared as required by this By-law;
  - (3) ensure that assessors comply with the provisions of this By-law in the performance of their duties; and
- (D) perform such other duties and exercise such other powers not inconsistent with this By-law as may be prescribed by Chief and Council.

Assessable Property

4.

For the purposes of this By-law, all real property within the assessment area shall be assessed by an assessor excepting:

- (1) vacant and unoccupied Band land;
- (2) all vacant and unoccupied land held under C.P.;
- (3) Band land and improvements used for Band community purposes;
- (4) pollution control equipment prescribed by Band Council Resolution;
- (5) the interest of a Band member in real property;
- (6) the interests in real property of a corporation whose shares are held exclusively and beneficially by Band members. Without restricting the foregoing, and for greater certainty, if a corporation's shares are held, in whole or in part, by Band members in trust for any person who is not a Band member then such corporation's real property is not exempt pursuant to this part;
- (7) any real property which is exempt from taxation pursuant to the provision of the Taxation By-law.

4.1

The assessor shall use the date of December 31 of the preceding year for the purposes of determining the entitlement to an exemption under this or any other section of this By-law.

4.2 Where real property is held or occupied in either case by two or more persons, and the interest of one or more of these persons in the real property is exempt from assessment, the assessor shall allocate the assessment between exempt and assessable interests as follows:

- (a) the whole of the assessment for the real property shall be allocated to the interest in the real property held by any paramount holder or occupant, if there is one, considering the actual land use and occupation; and otherwise,
- (b) the assessment for that real property shall be allocated between the exempt and assessable interests in same, considering the actual land use and occupation;

and only that portion of the assessment of that real property allocated to the assessable interests shall be recorded by the assessor in the assessment roll.

5. (A) Subject to Section 4, the assessor shall determine the actual value of real property in the assessment area.

5.1 (A) For the purpose of determining the actual value of property for an assessment roll, the valuation date is July 1 of the year during which the assessment roll is completed.

(B) The actual value of property for an assessment roll is to be determined as if on the valuation date:

- (i) the property and all other properties were in the physical condition that they are in on October 31 following the valuation date; and
- (ii) the permitted use of the property and of all other properties were the same as on October 31 following the valuation date.

Assessment

(C) In determining the actual value under sub-section (A) the assessor may give consideration to the present use, location, original costs, cost of replacement, revenue or rental value, the price that the land and improvements might reasonably be expected to bring if offered for sale in the open market by a solvent owner, and any other circumstances affecting the value.

6. (A) Without limiting the application of Sections 5(A) and (B), where an industry, commercial undertaking, public utility enterprise, or other operation is carried on within the assessment area, the land and improvements so used shall be valued as the property of a going concern.

(B) The assessor shall determine the cost of an industrial improvement by using the equivalent rates which would be applied if the industrial improvement was within the Province of British Columbia.

(C) Chief and Council may, by by-law approved by the Minister, exempt from the definition of industrial improvement a plant or class of plants that has less than a prescribed capacity and may prescribe different capacities for various types of plants.

6.1 The Head Assessor may round the actual values for land and improvements determined for each property class

(a) down to the nearest \$100, where the value determined is greater than \$101 and less than \$99,888, and

(b) down to the nearest \$1,000, where the value determined is \$100,000 or greater.

6.2 In carrying out a valuation of those classes of real property whose value is prescribed in the *Assessment Act*, R.S.B.C. [1996] Chapter 21, to be set by Commissioner's rate by way of registered provincial regulation, the assessor shall value these same classes of real property in the reserve using the Commissioner's rates currently in effect from time to time in the Province of British Columbia.

Public Utilities etc.

7. (A) Except as provided in subsection (C), the assessor shall determine the actual value of real property as if the taxable interest were held without encumbrance or restriction.

(B) The assessor shall determine the actual value of the following, using the equivalent rates which would be applied if the interest in land was within the Province of British Columbia:

(1) the pole lines, metallic or fibre optic cables, towers, poles and wires, transformers conduits and mains of a telecommunication, trolley coach, bus or electrical power corporation but not including substations;

(2) the track in place of a railway on a right-of-way;

(3) the pipe lines of a pipe line corporation for the transportation of petroleum, petroleum products, or natural gas, including valves, cleanouts, fastenings, and appurtenances located on the right of way, but not including distribution pipelines, pumping equipment, compressor equipment, storage tanks and buildings;

(4) the right of way of pole lines, cables, towers, poles, wires, transformers, conduits, mains and pipe lines referred to in subsections (B)(1) and (3);

(5) the right of way for track referred to in subsection (B)(2).

(C) Notwithstanding subsection (A), if the Council of the Band has, in a lease or other instrument granting an interest in land, placed a restriction on the use of the land, the assessor shall consider the restriction.

(D) The duration of the interest referred to in subsection (C) or the right of the Council of the Band to terminate an interest is not a restriction within the meaning of subsection (C).

(E) Subsections (B)(4) and (5) do not apply in respect of land that has a higher and better use than use for a right of way.

(F) For the purposes of subsections (B)(4) and (5), right of way means land that a railway corporation is entitled to use for the operation of track in place but right of way of a rail corporation does not include:

(1) land of which the corporation is not the owner within the meaning of this by-law;

(2) land that the railway corporation leases to a lessee; or

(3) land which has a higher and better use than as right of way of track in place.

(G) For the purpose of applying subsection (B)(2), the track in place of a railway corporation is inclusive of all structures, erections and things, other than such buildings, bridges, trestles, viaducts, overpasses and similar things, coal bunkers, corrals, stand pipes, fuel oil storage tanks, oil fuelling equipment, water tanks, station houses, engine houses, roundhouses, turntables, docks, wharfs, freight sheds, weigh scales, repair and cleaning shops and equipment, boiler houses, offices, sand towers and equipment, pavement, platforms, yard fencing and lighting, powerhouses, transmission stations or substations, and the separate equipment for each of them, as are necessary for the operation of the railway.

Trailers and Mobile  
Homes

8. (A) A trailer or mobile home is not an improvement while it is registered or deemed to be registered under the *B.C. Motor Vehicles Act* or any similar *Act* of any other province of Canada.

(B) Notwithstanding subsection (A), a trailer or mobile home is deemed to be an improvement if:

- (1) it has remained for a period of six months within the assessment whether such period is continuous or not; and
- (2) it is used as a permanent or temporary residence within the assessment area.

(C) Unoccupied mobile homes and trailers that are the stock in trade of a dealer in mobile homes or trailer shall not be assessed for the purposes of this By-law.

Demand for Information

9. (A) An assessor may deliver to a holder of real property assessable under this by-law a notice in the prescribed form requiring the holder to furnish the assessor with a statement in writing setting forth such information as the assessor may reasonably require in order to assess the property for the purposes of this By-law.

(B) The statement required to be furnished under subsection (A) shall in writing and signed by the holder.

(C) An assessor is not bound by any information furnished to him under subsection (B).

(D) If any holder of real property does not comply with a notice delivered to him under subsection (A) by failing to deliver the required statement to the assessor within thirty days of the receipt of the notice by him, then the Assessor shall assess the property based on information available.

Right of Entry

10. (A) An assessor is entitled to enter any real property, other than a residence situated on residential property, at any reasonable time in order to assess the property for the purposes of this By-law.

(B) The holder, occupier or person in charge of any real property entered by an assessor pursuant to subsection (A) shall give the assessor all reasonable assistance and furnish the assessor with such information as the assessor reasonably may require in order to assess the property for the purposes of this By-law.

Entry of a residence

11. (A) For the purposes of carrying out his/her duties under this by-law, an assessor may enter residential.

(B) Where an assessor is prescribed to enter a residence under subsection (A) he shall deliver a demand for permission in the form attached as Schedule "A" to the holder or occupier of the residential property.

- (C) Where the holder or occupier who receives a demand for permission set out in subsection (B) refuses to allow the assessor to enter the real property, the assessor may assess the real property on the basis of the information available to the assessor.
- (D) Subject to subsection (A), a holder or occupier of residential property shall give to the assessor all reasonable assistance and furnish the assessor with such information as the assessor may reasonably require in order to assess the residential property for the purposes of this by-law.

confidentiality

- 12. (A) Any information obtained by the assessor in the course of the performance of his duties shall be strictly confidential and shall not be communicated by an assessor to anyone other than Chief and Council or any person expressly authorized by the holder.
- (B) Subsection (A) does not apply to information required to be shown on an assessment roll pursuant to this by-law.
- (C) An assessor shall be issued with a certificate of identification in the form attached as Schedule "B", and upon entering or seeking to enter any real property for the purposes of this by-law the assessor shall, if so required, produce the prescribed certificate of the holder, occupant, or person in charge.

Assessment Roll

- 13. (A) The head assessor shall prepare an assessment roll under this by-law setting forth, to the best information, belief and judgment of the assessor the following:
  - (1) the name and postal or street address of each person who is the holder or occupier of real property that is assessable under this by-law;
  - (2) for each person referred to in sub-section (A)(1), a description of the land and improvements sufficient to distinguish them from land and improvements that may be held or occupied by any other person;
  - (3) the assessed value of each parcel of land described under sub-section (A)(2);
  - (4) subject to subsection 13(E), the assessed value of the improvements described under sub-section (A)(2);
  - (5) the total of the assessed values of each parcel of land and improvements described under sub-section (A)(2);



Disregarding  
Boundaries

- (6) such further information as may be prescribed by Band Council Resolution.
- (B) Notwithstanding sub-section (A)(2), surveyed boundaries between parcels of land shall be disregarded for assessment purposes where:
- (1) the parcels of land are held in the name of the same person;
  - (2) the boundary between the parcels is not reasonably cohesive;
  - (3) the parcels are used as a unit for the same principle use;
  - (4) all of the parcels are vacant;
  - (5) none of the parcels are being used actively or productively; or
  - (6) the property of a person, or any part thereof, is used for different purposes.
- (C) Where a surveyed boundary between parcels of land is disregarded, all of the parcels involved shall be treated as one parcel for assessment purposes.
- (D) The assessed value of all improvements located on land that is, or that is treated as, one parcel for assessment purposes, shall be expressed on the assessment roll as a total value.
- (E) The assessed values of improvements located on parcels of land that are not treated as one parcel for assessment purposes shall not be expressed together as part of the same total value on an assessment roll.
- (F) Subject to subsection (E), the total assessed value of all improvements located on a parcel of land that is, or that is treated as, one parcel for assessment purposes shall be added to the assessed value of the parcel of land, and the sum of the assessed values of the land and improvements is the total assessed value of the real property.
- (G) A person whose name appears on the assessment shall give written notice to the head assessor of any change of address.
- (H) A person who is the holder of a charge or an interest in land or a right to use, occupy or possess land may give written notice, with full particulars of the nature, extent and duration of the charge to the tax administrator, and request copies of all tax notices issued during the duration of the charge, and the assessor shall enter that person's name and address on the assessment roll.

Annual Assessment  
Rolls

14. (A) On or before December 31 of each year or so soon thereafter as may be practical the assessor shall complete a new assessment roll containing a list of each property within the assessment area.
- (A.1) Subject to this By-law, an assessment roll completed under subsection (A) is the assessment roll for the purpose of taxation during the calendar year following completion of that roll.
- (B) The assessment roll prepared under subsection (A) shall be sent to Chief and Council by the head assessor not later than seven days after the date prescribed in subsection (A).
- (C) The Chief and Council may make any technical and clerical changes to the assessment roll, which changes shall be sent to the head assessor no later than twenty-one days after the date prescribed in subsection (A).
- (D) Technical, clerical or other changes or corrections shall not be made to the assessment roll by the assessor or anyone pursuant to this section, after the mailing of assessment notices as provided in Section 16, except pursuant to a decision of the Assessment Review Committee.
- (E) Except as provided by this section, an assessment roll shall not be corrected except pursuant to a decision of:
- (1) Assessment Review Committee; or
  - (2) Chief and Council, pursuant to Section 30.

Statement as to  
corrections

- 14.1 Where an assessment roll is prepared or corrected by an assessor, a statement in the prescribed form attached as Schedule "C" certified by the assessor shall be affixed to the assessment roll.

Supplementary Roll

15. (A) Where, subsequent to the completion of an assessment roll, the assessor find that any property or anything liable to assessment
- (1) was liable to the assessment for the current year, but has not been assessed on the current assessment roll; or
  - (2) has been assessed for less than the amount for which it was liable to assessment,

the assessor shall assess the property or thing on a supplementary roll, or further supplementary roll, subject to the conditions of assessment governing the current assessment roll on which the property or thing should have been assessed.

- (B) The assessor shall not in a supplementary roll make a change or

amendment that would be contrary to a change or amendment in the assessment roll ordered or directed by the Assessment Review Committee or made as a result of a decision of a court of competent jurisdiction.

- (C) Nothing in subsection (A) or (B) authorizes the preparation of a supplementary assessment roll, or the correction of the assessment roll, for the purposes of changing or updating an assessment roll later than 12 months after that assessment roll is completed.
- (D) The duties imposed on the assessor with respect to the annual assessment roll and the provisions of this By-law relating to the assessment rolls shall, so far as applicable, apply to supplementary assessment rolls.
- (E) Where a notice of appeal is given in writing to the assessor on a supplementary assessment roll in accordance with Section 17, the assessor shall make an entry of the notice in his appeal book, and shall place the appeal before the next setting of the Assessment Review Board.

15.1 Where, by reason of a change of an interest holder of land or a use in land that occurs between May 1 and December 31 in any year land and improvements that were not previously liable to assessment become liable to assessment, or land and improvements that were previously liable to assessment cease to be liable to assessment, the matter shall be treated as if it were an omission or error and reflected on a Supplementary Assessment Roll in accordance with section 15.

Assessment

16. (A) As soon as practical after receipt of the assessment roll, the Collector shall:
- (1) either deliver, or direct the assessor to deliver, to every person listed in the assessment roll whose real property or interest in real property is assessed, an assessment notice in the prescribed form, and
  - (2) post a notice in the office of the Kamloops Band Administration and publish the notice for at least two consecutive editions of the Kamloops Indian Band Newsletter, containing the information set out in sub-section (B).

Contents of notice

- (B) A public notice given under paragraph (A) shall contain statements that:
- (1) the assessment roll has been deposited in the offices of the Head Assessor and will remain open for the inspection of any person for a period of thirty days from the day of the notice; and
  - (2) any person desiring to appeal the assessment may lodge an appeal

provided that they meet the qualifications in Section 17(B).

Appeal Procedure

17. (A) A person may appeal an assessment notice and an entry on an assessment roll to the Assessment Review Committee where the appellant alleges that:

- (1) the name of a person has wrongfully inserted in or omitted from the assessment roll;
- (2) real property has been wrongfully entered upon or omitted from the assessment roll;
- (3) real property has been valued at too high or too low an amount;
- (4) land has been improperly classified according to region, class or use; or
- (5) an exemption has been improperly allowed or disallowed.

(B) An appeal shall not be made by any person except the following:

- (1) Chief and Council;
- (2) a person whose name appears on the assessment roll, or who is entitled to have his name placed on the assessment roll; or
- (3) an assessor.

(C) (1) No assessment shall be invalid by reason of any of the following:

- (i) any defect in form;
- (ii) the omission of assessable property from the assessment roll;
- (iii) the non-return of the assessment roll from the taxation authority to the assessor;
- (iv) a technical error in any notice; or
- (v) property having been entered in any class or column of the assessment roll in which it does not belong.

Liability to taxation

(2) Failure to enter in an assessment roll of any of the particulars required by this by-law shall not affect the liability of any person to taxation under this by-law.

(D) An appellant shall file an appeal by delivering a notice of appeal in the form attached as Schedule "D" to an assessor within 30 days of the

mailing of the assessment notice.

Contents of Appeal

- (E) Every appeal shall be in writing signed by or on behalf of the appellant, and shall:
  - (1) state in general terms the grounds of the appeal;
  - (2) describe the property that is the subject matter of the appeal; and
  - (3) set forth the name and the address of the appellant.
- (F) An appellant may make the appeal through his solicitor or agent, in which case the appeal shall set forth the name and address of the solicitor or agent, the name and address of the appellant as prescribed in Schedule "E".
- (G) Any notice or correspondence required to be given to an appellant shall be properly given if delivered to the solicitor or agent at the address set out in the appeal.

Establishment of  
Assessment Review  
Committee

- 18. (A) The Chief and Council by Band Council Resolution shall establish an Assessment Review Committee which shall consist of:
  - (1) one person who is or was duly qualified to practice law in the Province of British Columbia, or who is or was a Judge of a Provincial, County or Supreme Court in the Province of British Columbia;
  - (2) one person who has sat as member of an appeal board to review assessments in and for the Province of British Columbia;
  - (3) one person who is a member of the Kamloops Indian Band who does not have any direct or indirect financial interest in any real property assessment to which an appeal relates, as set out in Section 24.
- (B) Every member of an Assessment Review Committee shall, before entering upon his/her duties, take the oath or affirmation of office as set out in Schedule "F".
- (C) The Council of the Band shall maintain a list of substitute members of the Assessment Review Committee. Where a member of the Assessment Review Committee is disqualified, unable to unwilling to act, Chief and Council shall appoint the first person on the list of substitute members of the Assessment Review Committee to act for the period for which that member of the Assessment Review Committee is unavailable, but if that person is disqualified, unable to unwilling to act, Chief and Council shall

appoint the next person on the list until a substitute member of the Assessment Review Committee is able to act.

- (D) Each member of the Assessment Review Committee shall hold office for a term of three years unless the member resigns or is otherwise removed from office in accordance with the provisions of this By-law.
- (E) Each member of the Assessment Review Committee shall be paid for his/her services as a member of the Assessment Review Committee for time spent on Board activities, at a rate to be set by Chief and Council by Band Council Resolution.
- (F) A member of the Assessment Review Committee may be removed from office if he or she:
  - (1) is convicted of an offense under the *Criminal Code*;
  - (2) fails to attend three consecutive appeal hearings; or
  - (3) fails to perform any of his or her duties under this By-law in good faith and in accordance with the terms of this By-law.

Duties of Committee

19. (A) The Assessment Review Committee shall:

- (1) hear and determine all appeals from assessment notices;
- (2) investigate and advise Chief and Council upon assessments, classes of assessments and assessment rolls which the Committee deems necessary;
- (3) select a Chairman of the Board who shall supervise and direct the work of the Board;
- (4) give all appellants at least 10 days notice of the time and place for the hearing of appeals;
- (5) have the custody of all records, documents, evidence and proceedings before the Assessment Review Committee;
- (6) have control of its own proceedings in order to fairly and adequately determine any appeal, including the power to require the attendance of any person to give evidence at the hearing of the appeal; and
- (7) where an appeal relates to real property of which a person other than the appellant is the holder, give each such person not less than ten days notice of the time, date and place fixed for the hearing by the

Assessment Review Committee of the appeal, and the notice shall specify the nature of the appeal.

(B) In performing its duties under this By-law the Assessment Review Committee shall:

- (1) ensure that the assessments and assessment rolls are equitable and that they represent fairly the assessment values provided for in this By-law;
- (2) act impartially, fairly and reasonably, to the best of their skill and ability.

Parties

20. (A) The head assessor, or his/her designate, shall be a party to all appeal proceedings under this By-law and the Assessment Review Committee shall give the head assessor notice of any appeal and reasonable opportunity to be heard at any appeal proceedings.

Chairman

21. (A) The Chairman of an Assessment Review Committee shall:

- (1) supervise and direct the work of the Assessment Review Committee, and
- (2) preside at sittings of the Assessment Review Committee.

Secretary

22. (A) There shall be a Secretary of Assessment Review Committee, who shall be appointed by the Chief and Council.

(B) The Secretary of the Assessment Review Committee shall:

- (1) have the custody and care of all records regulations, documents and orders made by or pertaining to the Committee; and
- (2) obey the directions given to him by the Chairman or the Committee relating to his office.

Quorum and  
Vacancy

23. (A) A majority of the members of the Assessment Review Committee constitutes a quorum.

(B) Where a quorum of the members of an Assessment Review Committee is not present at the time at which a hearing is to be held, the hearing shall be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

(C) All questions respecting the revision of an assessment roll and the deciding of any appeals with respect thereto shall be decided by a

majority vote of the members of the Assessment Review Committee at the hearing.

- (D) The Assessment Review Committee will establish procedures for the conduct of the proceedings of the Assessment Review Committee which shall not be inconsistent with this by-law.

Conflict of Interest

24. (A) No person may sit as a member of the Assessment Review Committee hearing an appeal if that person:
- (1) has a direct or indirect financial interest in any real property assessment to which the appeal relates;
  - (2) is an employee of the Band or the Band council; or
  - (3) has financial dealings with the Band or the Band Council which might reasonably give rise to a conflict of interest and impair that person's ability to deal fairly and impartially with an appeal as required under the terms of this By-law.
- (B) This section applies to Chief and Council.
- (C) For the purpose of this section, the appellant or a member of his/her immediate family shall be deemed to be disqualified pursuant to subsection (A) hereof.
- (D) Where any member of the Assessment Review Committee is disqualified by virtue of subsection (A) the Chief and Council shall appoint a new member to the Committee, for the purpose of hearing that appeal only.

Date of sittings

25. (A) The Assessment Review Committee shall commence its sittings on or before December 15th of the year in which the taxes under review are payable.
- (B) The head assessor shall deliver the assessment roll, and any notices of appeal, to the Assessment Review Committee on or before the date upon which the Committee commences its sittings.

Witnesses and Documents

26. (A) The Assessment Review Committee may request the attendance of witnesses and the production and inspection of documents.
- (B) (1) A party to any appeal proceedings before the Assessment Review Committee may request that a Notice be served by any member of the Committee, requesting the attendance of any person as a witness to give evidence at the hearing of the appeal.



(2) The Notice shall be signed by the member of the Committee who issues it and shall be served on the witness by the party at least 2 days before the appeal.

(3) The Notice shall be in the form attached as Schedule "G".

(C) Every witness served with a Notice under subsection (B) shall be paid \$2 witness fee plus reasonable travelling expenses to attend and give evidence before the Assessment Review Committee, on the time and date set out in the Notice.

Hearing of Appeals

27. (A) The Assessment Review Committee may hear all appeals from an assessment notice on the same day, or if deemed advisable, adjourn from time to time until all appeals have been heard and determined.

(B) An Assessment Review Committee may hear an appeal, whether the appellant is present or not.

(C) An Assessment Review Committee may, after hearing an appeal, postpone consideration thereof to some future time and the appellant shall, if required by the Committee, produce all relevant books, papers and documents and answer all proper questions and give all necessary information affecting the property or matter under consideration.

(D) An Assessment Review Committee may order that the costs of a proceeding before the Committee shall be paid by or apportioned between the persons affected by the appeal in the manner it thinks fit, provided however that such costs shall not exceed 10% of the amount of the taxes payable concerning the real property which is the subject of the appeal, as finally determined by the Assessment Review Committee.

28. In any appeal proceedings, the onus of proof is on the person bringing the appeal to establish that the assessed value of the property should be different from the value determined by the assessor.

Reference to Band Council

29. (A) Within 7 days from the hearing of all appeals, the Assessment Review Committee shall submit to the Head Assessor its decisions on each appeal, including the vote of each member of the Committee, either in favour or against the allowing of the appeal.

(B) Within 15 days from the receipt of the decision of the Assessment Review Committee, the head assessor shall prepare and Assessment

Review Committee Decision Roll, showing the decisions in all appeals.

Notice of decision

30. (A) The head assessor shall as soon as practical notify in writing each appellant and person affected by the appeal, of the decision of the Assessment Review Committee.
- (A.1) The head assessor shall as soon as practical forward the Decision Roll referred to in 29(B) to the Chairman of the Assessment Review Committee for certification.
- (B) The notice given under subsection (A) shall state that the appellant may, within 30 days of the date of the written notice provided pursuant to subsection (A), appeal the decision of the Assessment Review Committee to a Court of competent jurisdiction.
- 30.1 After receiving the decision of a court of competent jurisdiction or on any appeal therefrom and from which no further appeal has or can be taken, affecting the assessment roll, the Assessment Review Committee shall direct the assessor to make any necessary amendment to the assessment roll in accordance with the decision.

Amendment of Roll

31. (A) Forthwith upon receipt of the Decision Roll referred to in subsection 29(B), the Chairman of the Assessment Review Committee shall:
- (1) verify that the Decision Roll correctly shows the decisions of the Committee in all appeals made against property assessments;
- (2) certify the Decision Roll by affixing to it a sworn or affirmed statement verifying that the Decision Roll correctly shows the decisions of the Committee in all appeals; and
- (3) forward the Decision Roll as certified to the taxing authority.

Extension of Time

32. (A) The Chief and Council may by Band Council Resolution extend for a maximum of 30 days the time which anything is required to be done under this by-law and anything done within this period of time is as valid as if it had been done within the time otherwise provided for by this by-law.
- (B) Where a provision in this by-law is expressed in the present tense, the provision applies to the circumstances as they arise.

By-law Remedial

- (C) This By-law shall be construed as being remedial, and shall be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objects.
- (D) Headnotes, marginal notes and headings form no part of the enactment,

but shall be construed as being inserted for convenience of reference only.

(E) A finding by a court that a provision of this by-law is void or invalid shall not affect the validity or invalidity of the rest of the by-law.

- Amendments 33. (A) Any section of this By-law may be amended by a By-law of Chief and Council and approved by the Minister.
- Delivery of Notices 34. (A) Where any notice, notifications, demand, statement or direction is required or permitted to be delivered or given under this By-law, it shall be sufficient if mailed by registered mail, postage pre-paid, or delivered personally to:
- (1) the address of the person set forth in the assessment roll, or
  - (2) such other address of which the assessor has received notice.
- (B) Where the assessor has received notice of a facsimile number for delivery, any notices of other documents referred to in subsection (A) may also be delivered by facsimile transmission. Where a document is delivered by facsimile transmission it is deemed to have been received by the person or persons to whom it is addressed 24 hours after the successful transmission of such document.
- (C) Where an assessor has not received written or verbal notice of the address of a person and his address is not set forth in the assessment roll, the assessor may deliver any notice to that person by publishing it in one edition of the Kamloops Indian Band Newsletter and such publication shall be deemed to be sufficient notice on the date of its publication thereof.
35. (A) This By-law is in force from the date of the approval of the Minister.

**APPROVED AND PASSED** at a duly convened meeting of the Kamloops Indian Band held at the Band Offices at Kamloops, British Columbia, this 22<sup>nd</sup> day of November, 2005.

A QUORUM OF COUNCIL CONSISTS OF FIVE (5) COUNCILLORS

Chief

*Gail Weaver*

Councillor

Councillor

*Paul Bequithson*

Councillor

*C. Leonard*

Councillor

*Vict. W. Manuel*

Councillor

Councillor

*[Signature]*

Councillor

Councillor

*Julyn Lemelle*

Councillor

*Harvey Paul*

Councillor

**SCHEDULE "A"**

**Demand for Entry**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

\_\_\_\_\_

RE: \_\_\_\_\_

(Property Description)

Pursuant to S. 11(B) of the Kamloops Indian Band Property Assessment By-law, and pursuant to the authority vested in me by this bylaw, I request that you permit me to enter the residence located on the above property at the hour of \_\_\_\_\_ on \_\_\_\_\_, the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_. You, or any representative authorized by you, may accompany me during the inspection of the residence. I require such access for the purposes of assessing the property under the Property Assessment By-law.

Please be advised that if you do not allow me access to the residence at the above time, it will be necessary for me to carry out my assessment on the basis of whatever information I have available to me.

Yours truly,

\_\_\_\_\_  
Assessor

**SCHEDULE "B"**

**Certificate of Assessor**

This is to certify that \_\_\_\_\_, whose signature appears below, is a duly appointed assessor under the Kamloops Indian Band Property Assessment By-law.

\_\_\_\_\_  
Assessor

\_\_\_\_\_  
Chief and Council

1

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

DATED the \_\_\_\_\_ day of \_\_\_\_\_,

**SCHEDULE "C"**

I, \_\_\_\_\_, a duly authorized assessor appointed under the Kamloops Indian Band Property Assessment By-law, hereby certify that the Assessment Roll affixed hereto has been duly prepared by me pursuant to the provisions of the By-law.

DATED the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_  
Assessor

\_\_\_\_\_  
Witness

I, \_\_\_\_\_, a duly authorized assessor appointed under the Kamloops Indian Band Property Assessment By-law, hereby certify that on the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, the Assessment Roll affixed hereto was duly corrected by me with respect to \_\_\_\_\_, pursuant to the provisions of the By-law.

(Description of Property)

DATED the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_  
Assessor

\_\_\_\_\_  
Witness

**SCHEDULE "D"**

(NOTE: This schedule replaces Schedule "D" by amendment, 1997-02)

**Kamloops Indian Band  
Property Assessment By-law**

**APPEAL**

Pursuant to the provisions of the Kamloops Indian Band property Assessment By-law, I hereby appeal the assessment of the following property:

\_\_\_\_\_ / 53-066-  
(Tax Code of Property) / (Roll number of Property)

\_\_\_\_\_  
(Address of Property) / (Legal Description of Property)

On the following grounds:

- 1.
- 2.
- 3.
- 4.
- 5.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_

\_\_\_\_\_

PRINTED NAME OF APPELLANT

Appellant's Signature or Authorized Representative

\_\_\_\_\_

TO: British Columbia Assessment Authority  
707 Tranquille Road

\_\_\_\_\_  
Kamloops, B.C. Address  
V2B 3J1  
Fax: (250) 387-4032

\_\_\_\_\_  
Phone Number

NOTE – Please complete one appeal per folio, i.e., if you are appealing 00001.100 and 00002.100 - then complete two separate appeals.



**SCHEDULE "E"**

**Notice of Appointment of Agent**

I, \_\_\_\_\_, of

\_\_\_\_\_  
(Address)

hereby appoint \_\_\_\_\_, of

\_\_\_\_\_  
(Address of Agent)

to act as my duly authorized agent with respect to an Appeal from an Assessment Notice  
regarding

\_\_\_\_\_  
(Description of Address or Property)

DATED the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_  
Witness

\_\_\_\_\_  
Signature

**SCHEDULE "F"**

**Oath of Office**

I, \_\_\_\_\_, hereby swear (affirm) that I will duly and faithfully execute my duties as a member of the Assessment Review Committee appointed pursuant to the Kamloops Indian Band Property Assessment By-law. I will disclose any direct or indirect financial interest I may have in any of the appeals and shall not sit as a member of the Committee for those appeals.

DATED the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_  
Witness

\_\_\_\_\_  
Signature

**SCHEDULE "G"**

**Request for Attendance**  
**(Section 27)**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

\_\_\_\_\_

Whereas an appeal has been launched respecting the assessment of

\_\_\_\_\_, pursuant to the Kamloops  
(Description of Property)

Indian Band Property Assessment By-law, and it has been made to appear that you may have information to assist the Assessment Review Committee:

This is therefore to request you to attend before the Assessment Review Committee on \_\_\_\_\_, the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, at \_\_\_\_\_ (a.m./p.m.) to give evidence concerning the said assessment, bringing with you any documents in your possession that relate to the said assessment.

DATED the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_  
Assessment Review Committee