

Minister of Indian Affairs
and Northern Development



Ministre des Affaires
indiennes et du Nord canadien

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 Kwaw Kwaw Apilt Indian Band, in the
Province of British Columbia, at a meeting held on the 14th day of
January, 1994.

**KWAW KWAW APILT INDIAN BAND PROPERTY ASSESSMENT
BY-LAW AMENDMENT 1 - 1994**

Dated at Hull, Quebec

this 20th day of June 1994.


Dan E. Goodleaf
Deputy Minister

KWAW KWAW APILT INDIAN BAND

PROPERTY ASSESSMENT BY-LAW

AMENDMENT 1 - 1994

WHEREAS the Kwaw Kwaw Apilt Indian Band passed the Kwaw Kwaw Apilt Indian Band Property Assessment By-Law Amendment 1 - 1992 on the 11th day of February, 1992, (hereinafter referred to as the "By-Law"), which was approved by the Deputy Minister of Indian Affairs and Northern Development on the 14th day of February, 1992, and which revoked the Kwaw Kwaw Apilt Indian Band Property Assessment By-Law dated the 13th day of August 1991;

WHEREAS the Schedules to the By-Law require updating;

BE IT HEREBY RESOLVED that the Chief and Council of the Kwaw Kwaw Apilt Band of Indians enacts the following By-law amending the Schedules to the Property Assessment By-Law, pursuant to the Indian Act and in particular section 83(1) thereof:

1. Schedule 4 is repealed and replaced with the attached Schedule 4.
2. Schedule 6 is repealed and replaced with the attached Schedule 6.

Approved by Chief and Council this 14 day of January, 1994.

Harold Henry

Chief

Councillor

Councillor

SCHEDULE 4

PRESCRIBED MANUALS

**Manual for determining cost
of industrial improvement**

1. Volumes 1 and 2 of the British Columbia Assessment Authority Major Industrial Properties Manual, deposited with the British Columbia Assessment Commissioner on November 22, 1993, are prescribed for the purposes of the definition of "cost of industrial improvement" in section 2 of the By-Law.

Other Manual

2. The Marshall Valuation Service, as compiled by Marshall and Swift, is prescribed for the purpose of defining the "cost of industrial improvement" in section 2 of the By-Law to the extent directed in Volumes 1 and 2 of the British Columbia Assessment Authority Major Industrial Properties Manual.

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SCHEDULE 6

PRESCRIBED CLASSES OF PROPERTY

Class 1 - residential

1. Class 1 property shall include only:

- (a) land or improvements, or both, used for residential purposes, including single family residences, duplexes, multi-family residences, apartments, condominiums, mobile homes, nursing homes, rest homes, summer and seasonal dwellings, bunkhouses, cookhouses and ancillary improvements compatible with and used in conjunction with any of the above, but not including
 - (i) hotels or motels other than the portion of the hotel or motel building occupied by the owner as his residence, and
 - (ii) land or improvements or both that are owned by the Crown in right of Canada or the Province, or by an agent of either, and are used for the purposes of
 - (A) a penitentiary or correctional centre,
 - (B) a provincial mental health facility as defined in the Mental Health Act, or
 - (C) a hospital for the care of the mentally or physically handicapped;
- (b) improvements on land classified as a farm and used in connection with the farm operation, including the farm residence and outbuildings;
- (c) land having no present use and which is neither specifically zoned nor held for business, commercial, forestry or industrial purposes.
- (d) land or improvements, or both, used for child daycare purposes, including group daycares, preschools, special needs daycares, family daycares, out of school care, residential care, emergency care and child minding, as defined in the *Community Care Facility Act* or regulations to that Act.

Class 2 - utilities

2. Class 2 property shall include only land or improvements, or both, used or held for the purposes of, or for purposes ancillary to, the business of

- (a) transportation by railway,
- (b) transportation, transmission or distribution by pipeline,
- (c) communication by telegraph or telephone, including transmission of messages by means of electric currents or signals for compensation,
- (d) generation, transmission or distribution of electricity, or
- (e) receiving, transmission and distribution of closed circuit television; but does not include that part of land or improvements or both,
- (f) included in Classes 1, 4 or 8,
- (g) used as an office, retail sales outlet, administration building or purpose ancillary thereto, or
- (h) used for a purpose other than a purpose defined in paragraphs (a) to (e) of this class.

Class 3 - unmanaged forest land

- 3. Class 3 property shall include only land meeting the definition of forest land which is not classified as managed forest land.

Class 4 - major industry

- 4. Class 4 property shall include only the property referred to in section 2 of the By-Law, that is to say,
 - (a) land used in conjunction with the operation of industrial improvements, and
 - (b) industrial improvements.

Class 5 - light industry

- 5. Class 5 property shall include only land or improvements, or both, used or held for the purpose of extracting, processing, manufacturing or transporting of products, and for the storage of these products as an ancillary to or in conjunction with such extraction, processing, manufacture or transportation, but does not include those lands or improvements, or both,
 - (a) included in class 2 or 4,
 - (b) used principally as an outlet for the sale of a finished product to a purchaser for purposes of his own consumption or use and not for resale in either the form in which it was purchased or any other form, and
 - (c) used for processing, manufacturing or storage of food or non-alcoholic beverages.

Class 6 - business and other

6. Class 6 property shall include all land and improvements not included in Classes 1 to 5 and 7 to 9.

Class 7 - managed forest land

7. Class 7 property shall include only land meeting the definition of forest land which is classified as managed forest land.

**Recreational property/
Non-profit Organization**

8. (1) Class 8 property shall include only:

(a) that part of any land or improvements, or both, used to provide overnight sleeping accommodation, including hotels, motels, trailer parks, recreational vehicle parks, campgrounds and resorts where, during one or more off season periods that in total include 150 days a year or more,

(i) the accommodation is closed; or

(ii) at least 1/2 of the gross rental income from the accommodation is derived from rent paid by tenants residing in the accommodation for periods comprising 28 consecutive days or more;

(b) land, but not improvements on that land, used solely as an outdoor recreational facility for the following activities or uses:

- (i) golf;
- (ii) skiing;
- (iii) tennis;
- (iv) ball games of any kind;
- (v) lawn bowling;
- (vi) public swimming pool;
- (vii) motor car racing;
- (viii) trap shooting;
- (ix) archery;
- (x) ice skating;
- (xi) waterslides;
- (xii) museums;
- (xiii) amusement parks;
- (xiv) horse racing;
- (xv) rifle shooting;
- (xvi) pistol shooting;

- (xvii) horse back riding;
- (xviii) roller skating;
- (xix) marinas;
- (xx) parks and gardens open to the public;
- (xxi) hang gliding.

(c) that part of any land and improvements used or set aside for use as a place of public worship or as a meeting hall for a nonprofit fraternal organization of persons of either or both sexes, together with the facilities necessarily incidental to that use, for at least 150 days in the year ending on June 30, of the calendar year preceding the calendar year for which the assessment roll is being prepared, not counting any day in which the land and improvements so used or set aside are also used for

- (i) any purpose by an organization that is neither a religious organization nor a non-profit fraternal organization,
- (ii) entertainment where there is an admission charge, or
- (iii) the sale or consumption, or both, of alcoholic beverages.

(2) Notwithstanding subsection (1), in relation to the levying of property taxes payable in respect of years after 1988, and in relation to the assessment of property for the purpose of such property taxation, Class 8 property shall include only property referred to in subsection (1) (b) and (c).

Class 9 - farm

9. Class 9 property shall include only land classified as farm land.

Split classification

10. Where a property falls into 2 or more prescribed classes, the assessor shall determine the share of the actual value of the property attributable to each class and assess the property according to the proportion each share constitutes of the total actual value.

KWAW KWAW APILT INDIAN BAND
BAND COUNCIL RESOLUTION

DATE APPROVED AT COUNCIL MEETING: JANUARY 4, 1994

DISTRICT: VANCOUVER

PROVINCE: BRITISH COLUMBIA

PLACE OF APPROVAL: CHILLIWACK, B.C.

QUORUM: 1

The Kwaw Kwaw Apilt Indian Band does hereby resolve that:

WHEREAS: on the 11th day of February, 1992, the Kwaw Kwaw Apilt Indian Band passed the Kwaw Kwaw Apilt Indian Band Property Assessment By-law Amendment 1-1992 (hereinafter referred to as the "By-law"), which was approved by the Deputy Minister of Indian Affairs and Northern Development on behalf of the Minister of Indian Affairs and Northern Development on the 14th day of February, 1992, and which revoked the Kwaw Kwaw Apilt Indian Band Property Assessment By-law dated the 13th day of August, 1991;

WHEREAS: section 9 of the said Property Assessment By-law makes provision for valuation for certain purposes to be by rates prescribed by the commissioner and adopted by Band Council Resolution;

WHEREAS: section 10 of the said Property Assessment By-law makes provision for the application, standards, and actual value of farm land to be prescribed by the commissioner and adopted by Band Council Resolution;

WHEREAS: the Kwaw Kwaw Apilt Indian Band Council adopted by Band Council Resolution on April 21, 1992 the commissioner's rates in Schedules A through H of the By-law;

WHEREAS: on December 30, 1992 the Kwaw Kwaw Apilt Indian Band Council repealed Schedules A, B, C, D, G, and H and adopted by Band Council Resolution new Schedules A, B, C, D, G, and H.

WHEREAS: the rates prescribed by the commissioner have been amended;

BE IT HEREBY RESOLVED THAT: Schedules A, B, C, D, and G to the By-law adopted by Band Council Resolution on December 30, 1992 are repealed;

BE IT HEREBY RESOLVED THAT: the following commissioner's rates are hereby adopted pursuant to section 9 of the By-law and are attached hereto:

Schedule A: Railway and Pipeline Corporations
Valuation Schedule

Schedule B: Railway, Pipeline and Electric Power
Corporation Rights of Way Valuation
Schedule

Schedule C: Electrical Power Corporations Valuation
Schedule

Schedule D: Telephone and Telegraph Corporations
Valuation Schedule

BE IT HEREBY RESOLVED THAT: the following commissioner's land
values, standards, and applications are hereby adopted
pursuant to section 10 of the By-law and are attached
hereto:

Schedule G: Standards for the Classification of Land
as a Farm

Harold Henry
Chief

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SCHEDULE A

RAILWAY AND PIPELINE CORPORATIONS VALUATION

Railway corporations track in place

1. (1) In this section a reference to
 - (a) "Class 1 track" means track in place comprising a trackage system that carries an annual gross tonnage of 25 million tons or more,
 - (b) "Class 2 track" means track in place comprising a trackage system that carries an annual gross tonnage of 15 million tons but under 25 million tons,
 - (c) "Class 3 track" means track in place comprising a trackage system that carries an annual gross tonnage of 5 million tons but under 15 million tons,
 - (d) "Class 4 track" means
 - (i) track in place comprising a trackage system that carries an annual gross tonnage of 500 000 tons but under 5 million gross tons, or
 - (ii) track in place of a siding, spur or wye not classed as Class 5 track,
 - (e) "Class 5 track" means
 - (i) track in place comprising a trackage system of any gauge that carries an annual gross tonnage of under 500 000 tons, or
 - (ii) track in place of a siding, spur or wye associated with a trackage system that carries an annual gross tonnage of under 500 000 tons, or
 - (iii) track in place of a siding, spur or wye which is not in use on October 31 in the year preceding the year for which the assessment roll or revised assessment roll is prepared, was unused for the immediately preceding year, and is not useable in any other trackage system,
 - (f) "Class 6 track" means track in place comprising a trackage system where the gauge of the track is not more than 90% of that which is standard for trackage systems in Classes 1 to 4.
 - (g) "Class 7 track" means track in place that is unusable for commercial railway traffic on a line or on a siding or spur of a line in respect of which formal approval and a copy of the "Certificate of Abandonment" has been provided to the Assessment Commissioner.

- (h) "Class 11" means, in the case where a fibre optic cable is jointly owned, occupied or used by a railway corporation and a telecommunications corporation, and is buried within the rail right-of-way, an addition to the rate for that portion of the cable which is the interest of the railway corporation; and
 - (i) "Class 12" means, in the case where a fibre optic cable is jointly owned, occupied or used by a railway corporation and a telecommunications corporation, and is placed at or above ground level within the rail right-of-way, an addition to the rate for that portion of the cable which is the interest of the railway corporation.
- (2) The actual value of the track in place of a railway corporation shall be determined using the following rates:
- (a) for Class 1 track, \$133,295 for each kilometre;
 - (b) for Class 2 track, \$110,022 for each kilometre;
 - (c) for Class 3 track, \$ 74,569 for each kilometre;
 - (d) for Class 4 track, \$ 65,063 for each kilometre;
 - (e) for Class 5 track, \$ 12,576 for each kilometre;
 - (f) for Class 6 track, \$ 51,199 for each kilometre;
 - (g) for Class 7 track, salvage value;
 - (h) Class 11, buried fibre optic cable, \$8,258 per kilometre;
 - (i) Class 12, fibre optic cable at or above ground, \$3,432 per kilometre.

Pipeline corporations, pipelines

2. The actual value of pipelines referred to in section 9(A) of the By-Law shall, except where section 3 applies, be determined by applying the rates set out in the Appendix.

Pipeline corporations, special cases

3. (1) Where, in respect of a pipeline referred to in section 9(A) of the By-Law,
- (a) an abandonment certificate has been issued under section 9 of the Pipeline Act and the certificate has been presented to the Commissioner, and
 - (b) the pipeline would, if valued under sections 6 and 7 of the By-Law and in that reference to section 9 of the By-Law, have no value, the actual value of the pipeline shall be determined using a rate of one dollar.

- (2) Where operations of a pipeline have been suspended for a period of one year or more, 10% of the scheduled rate for the pipe size shall be used.
- (3) Where a pipeline is placed directly on the ground and, except for extraordinary stream or ravine crossings, is without man-made foundations, it shall be valued at 50% of the scheduled rate if
 - (a) the length of that section of the pipeline is 20 km or over, and
 - (b) the diameter of the pipe, throughout the section, is not more than 168 mm.

Pipelines under construction

4. Where the track in place referred to in section 9(A)(2) or a pipeline referred to in section 9(A)(3) of the By-law is under construction, the assessor shall determine the percentage complete as of October 31 and the actual value of the track in place or pipeline shall be determined by applying the percentage complete to the rate prescribed by that class.

H

APPENDIX

Outside diameter of Pipe in Millimetres	Rate per Kilometre
Under 76	\$14,634
76 or more and under 88	15,722
88 or more and under 114	18,886
114 or more and under 141	28,279
141 or more and under 168	30,356
168 or more and under 219	34,608
219 or more and under 273	45,088
273 or more and under 323	70,204
323 or more and under 355	106,888
355 or more and under 406	117,369
406 or more and under 457	160,382
457 or more and under 508	233,750
508 or more and under 558	239,979
558 or more and under 609	259,953
609 or more and under 660	333,321
660 or more and under 711	353,196
711 or more and under 762	379,398
762 or more and under 863	399,372
863 or more and under 914	448,614
914 or more and under 965	474,817
965 or more and under 1016	560,743
1016 or more and under 1066	644,592
1066 or more and under 1219	703,327
1219 or more and under 1422	862,621
1422 and more	999,865

SCHEDULE B

RAILWAY, PIPELINE AND ELECTRIC POWER
CORPORATION RIGHTS OF WAY VALUATION SCHEDULE

Interpretation

1. The following definitions apply herein
 "gathering pipelines" means pipelines for the transportation of
 - (a) natural gas from the final point of well-head preparation to the intake-valve at the scrubbing, processing or refining plant, or
 - (b) petroleum or petroleum products from the delivery-valve to the intake-valve at the refining, processing or storage facilities which precede transfer of the oil to a transportation pipeline.

Determination of value

2. The actual value of the right of way for the items in column 1 of the table must be determined using the rates set out opposite them in column 2;

Table

Column 1	Column 2
For the track in place of a railway corporation which is located south of the 59th parallel of latitude.....	\$3,126 per
acre	
For the track in place, of a railway corporation, which is located north of the 59th parallel of latitude.....	\$205 per
acre	
For the pipelines of a pipeline corporation other than gathering pipelines.....	\$1,460 per
acre	
For the gathering pipelines of a pipeline corporation.....	\$136 per
acre	
For the transmission lines of an electrical power corporation.....	\$1,460 per
acre	
For the fibre optics cables of a telecommunications corporation.....	\$1,460 per
acre	

SCHEDULE C

ELECTRICAL POWER CORPORATIONS VALUATION SCHEDULE

Interpretation

1. The following definitions apply herein

"**circuit kilometre**" means one kilometre of electrical transmission or distribution circuitry including all necessary conductors, insulators and supporting structures required to provide a complete circuit or double circuit;

"**distribution line**" means the overhead and underground portion of an electrical power corporation's power line system which carries electric power from the distribution sub-station to those customers served at the secondary voltage of up to 347/600 volts or at a primary voltage of up to 19.9/34.5 kv;

"**transmission line**" means all portions of an electrical power corporation's power line system other than distribution lines.

**Electrical power distribution
line classification**

2. (1) In this section a reference to

(a) "Class 1 electric power distribution lines" means the distribution lines of an electrical power corporation in a municipality that has a population, as of the 1981 Census of Canada, of 30 000 persons or greater, and has a parcel density of not less than 0.5 per acre,

(b) "Class 2 electric power distribution lines" means the distribution lines of an electrical power corporation in a municipality, other than those referred to in Class 1,

(c) "Class 3 electric power distribution lines" means the distribution lines of an electrical power corporation outside a municipality, and

(d) "Class 4 electric power distribution lines" means the additional conductors, insulators and supporting structures which have been installed on the towers or poles of a previously constructed line.

(2) Subject to section 4, the actual value of electrical power distribution lines of an electric power corporation shall be determined using the following rates:

- (a) Class 1, \$26,141 per circuit kilometre;
- (b) Class 2, \$18,874 per circuit kilometre;
- (c) Class 3, \$13,889 per circuit kilometre;
- (d) Class 4, \$ 4,785 per circuit kilometre.

**Electrical power transmission
line classifications**

3. (1) In this section a reference to
- (a) "Class 1" means an electrical transmission line rated at 69 kilovolts or less,
 - (b) "Class 2" means an electrical transmission line utilizing wood or concrete poles and rated from 132 to 170 kilovolts,
 - (c) "Class 3" means an electrical transmission line with a rating of 230 kilovolts and having heavy duty double circuits and metal poles,
 - (d) "Class 4" means an electrical transmission line with a rating of 230 kilovolts and having double circuits and metal poles,
 - (e) "Class 5" means an electrical transmission line with a rating of 230 kilovolts and having heavy duty double circuits and metal towers,
 - (f) "Class 6" means an electrical transmission line with a rating of 230 kilovolts and having double circuits and metal towers,
 - (g) "Class 7" means an electrical transmission line with a rating of 230 kilovolts and having wood or concrete poles,
 - (h) "Class 8" means an electrical transmission line with ratings from 287 to 360 kilovolts having a single circuit and wood or concrete poles,
 - (i) "Class 9" means an electrical transmission line with ratings from 230 to 360 kilovolts having a single circuit and metal towers,
 - (j) "Class 10" means an electrical transmission line with a rating of 500 kilovolts and having metal towers,
 - (k) "Class 11" means submarine electrical transmission line with a rating of 500 kilovolts A.C.,
 - (l) "Class 12" means submarine electrical transmission line with a rating of 230 kilovolts D.C., and
 - (m) "Class 13" means submarine electrical transmission line with a rating from 132 kilovolts to 138 kilovolts A.C.
- (2) Subject to section 4, the actual value of electrical power transmission lines of an electric power corporation shall be determined using the following rates:
- (a) Class 1, \$ 34,611 per circuit kilometre;
 - (b) Class 2, \$ 41,163 per circuit kilometre;
 - (c) Class 3, \$663,791 per circuit kilometre;

(d)	Class 4,	\$471,785	per circuit kilometre;
(e)	Class 5,	\$484,586	per circuit kilometre;
(f)	Class 6,	\$347,439	per circuit kilometre;
(g)	Class 7,	\$ 63,258	per circuit kilometre;
(h)	Class 8,	\$ 79,215	per circuit kilometre;
(i)	Class 9,	\$251,436	per circuit kilometre;
(j)	Class 10,	\$297,151	per circuit kilometre;
(k)	Class 11,	\$6,215,716	per circuit kilometre;
(l)	Class 12,	\$152,613	per circuit kilometre;
(m)	Class 13,	\$636,601	per circuit kilometre.

**Electrical power corporation
special cases**

4. (1) Where, in respect to an electrical power transmission or distribution line referred to in section 9(A) (1) of the By-law
- (a) a senior executive of the corporation provides the assessor with documentation certifying that the cable has been properly abandoned, and
 - (b) the actual value of the line, as a transmission or distribution line, would be zero, if that value were determined under section 6 of the By-law instead of section 9, the actual value of the transmission or distribution line shall be determined using a rate of one dollar.
- (2) Where, in respect to an electrical power transmission line or an electrical power distribution line which remains in place but for any reason has not been utilized for a period of one year or more, the actual value shall be determined by applying 10% of the rate prescribed for its class.

Electrical power lines under construction

5. Where an electrical power transmission or distribution line referred to in section 9(A) (1) of the By-law is under construction, the assessor shall determine the percentage complete as of October 31 and the actual value of the line shall be determined by applying the percentage complete to the rate prescribed for that class.

SCHEDULE D

TELECOMMUNICATIONS CORPORATIONS
VALUATION SCHEDULE

Interpretation

1. The following definitions apply herein

"access line" means an individual capacity line circuit including associated cables, towers, poles and wires directly connecting a subscriber with a central telephone office;

"C.N.R." means the Canadian National Railway Company;

"fibre optics cable" means the portion of a fibre optics system between a transmitting and receiving unit and the next transmitting and receiving unit in that system, but does not include an access line;

"fibre optics system" means a system of cables together with the lines, towers, poles and wires associated with those cables used for communications by means of light guide, optical wave guide or other fibre optic technology;

"October 31" means October 31 in the year preceding the year for which the assessment roll or revised assessment roll is completed.

Telephone corporation pole lines, etc.

2. The actual value of the pole lines, cables, towers, poles and wires of a telephone corporation shall be determined using the rate of \$372 per access line.

Fibre optics cable

3. (1) In this section

- (a) "Class 1 fibre optics cable" means a cable jointly owned by B.C. Tel and Telecom Canada,
- (b) "Class 2 fibre optics cable" means Unitel's portion of a cable jointly owned by Unitel and C.N.R. which is buried within the rail right of way,
- (c) "Class 3 fibre optics cable" means Unitel's portion of a cable jointly owned by Unitel and C.N.R. which is placed at or above ground level within the rail right of way,
- (d) "Class 4 fibre optics cable" means a cable owned by

Unitel which is located primarily within an existing communications duct, and which runs between a Test Centre and a microwave site,

- (e) "Class 5 fibre optics cable" means a cable owned by Unitel which is located primarily within an existing communications duct, and which runs between a Test Centre and a railyard,
- (f) "Class 6 fibre optics cable" means a cable jointly owned by B.C. Tel and Teleglobe Canada, which is installed below round level at an average depth within the system of less than five feet,
- (g) "Class 7 fibre optics cable" means a cable jointly owned by B.C. Tel and Teleglobe Canada, of which 80% or more is installed at or above ground level,
- (h) "Class 8 fibre optics cable" means the portion belonging to each telecommunications corporation of a cable, jointly owned by Rogers Cable, Rogers Cantel and Unitel, which is installed below ground level,
- (i) "Class 9 fibre optics cable" means a submarine cable owned by Teleglobe Canada,
- (j) "Class 10 fibre optics cable" means a cable not valued by any other rate.

- (2) The actual value of a fibre optics cable shall be determined using the following rates:

(a) Class 1,	\$127,623 per kilometer;
(b) Class 2,	\$ 11,032 per kilometer;
(c) Class 3,	\$ 6,206 per kilometer;
(d) Class 4,	\$ 19,408 per kilometer;
(e) Class 5,	\$ 15,223 per kilometer;
(f) Class 6,	\$ 51,571 per kilometer;
(g) Class 7,	\$ 13,324 per kilometer;
(h) Class 8,	\$ 14,873 per kilometer;
(i) Class 9,	\$ 61,998 per kilometer;
(j) Class 10,	\$ 66,915 per kilometer;

Telegraph corporations, pole lines, etc.

- 4. The actual value of the pole lines, cables, towers, poles and wires of a telegraph corporation, which are not fibre optics cables shall be determined at the rate of \$1 500 per kilometre.

Telecommunications corporation, metallic cable

- 5. The actual value of the metallic cable of a telecommunications corporation shall be determined using the following rates:
 - (a) \$29,343 per kilometre, for cable below ground;
 - (b) \$16,944 per kilometre, for submarine cable.

Rate for abandoned telecommunications cable

6. Where, in respect of a telecommunications cable referred to in section 9(A) (1) of the By-Law,
 - (a) a senior executive of the corporation provides the Commissioner with documentation certifying that the cable has been properly abandoned, and
 - (b) the telecommunications cable would, if valued under section 6 of the By-Law and in that reference to section 9 of the By-Law, have no value, the actual value of the telecommunications cable, shall be determined using a rate of one dollar.

Cables under construction

7. Where a fibre optics cable, of a telecommunications corporation referred to in section 9(A)(1) of the By-law is under construction, the assessor shall determine the percentage complete as of October 31 and the actual value of the line shall be determined by applying the percentage complete to the rate prescribed for that class.

H

SCHEDULE G

STANDARDS FOR THE CLASSIFICATION OF
LAND AS A FARM

Interpretation

1. (1) The following definitions apply herein

"farm gate price" means the price received by the producer

- (a) from the sales of primary agricultural production as evidenced by
- (i) receipts for those sales, or
 - (ii) in the absence of receipts, the appropriate local price or prices shown in the farm price guide issued by the commissioner as prepared from statistical information supplied by the Ministry of Agriculture and Fisheries and local sources, or
- (b) in the case of livestock, the live weight price received for livestock but not including the killed or dressed prices quoted for livestock, or
- (c) in the case of horse raising, the difference, as shown by receipts, between the purchase and sale prices of horses raised on the farm, or
- (d) from crop and livestock insurance payments;

"feedlot" means an area of land used for livestock fattening or finishing for market;

"horse raising" means the breeding or raising of horses and includes land used for the training and boarding of horses when operated in conjunction with horse raising;

"livestock raising" means the breeding or raising of livestock, including fallow deer and bison, for food for human consumption, or horse raising;

"primary agricultural production" means livestock raising, poultry raising, egg production, dairying, horticulture, apiculture, aquiculture, fur farming, plantation culture of Christmas trees, seed production, sod farming, forest seed orchards and nurseries or wool production and includes the growing or raising of an agricultural crop for food for human or animal consumption, but does not include those manufactured derivatives produced from agricultural raw materials;

"October 31" means October 31 in the year preceding the year for which the assessment roll is prepared;

"unrealized value" means,

- (a) in relation to primary agricultural production other than livestock raising, the value of the products of primary agricultural production that have been produced on the land in the 12 month period ending October 31 that have not been sold but are available and offered for sale or held for sale the following year, or
 - (b) in relation to livestock raising, where the livestock have been raised on the land in the 12 month period ending October 31 and have not been sold but are available and offered for sale or held for sale the following year,
 - (i) the increase in value attributable to weight gain of livestock raised for sale for food for human consumption,
 - (ii) the value of livestock born and raised for sale for food for human consumption,
- (2) Notwithstanding the definition of "livestock raising", land used for livestock raising in 1978 that was classified as a farm for 1979 shall continue to be classified as a farm as long as
- (a) the use of the land for the purpose continues,
 - (b) the land remains in the same ownership, and
 - (c) the land meets the requirements of this regulation in all other respects.

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Classification of land as a farm

2. (1) In order for land to be classified as a farm, the application made under section 10 of the By-Law must be submitted prior to October 31 and must show that the primary agricultural production on the land by the owner or lessee has been produced and sold in either the 12 month period ending October 31, or in the preceding 12 month period, and had a gross value of production at farm gate prices of at least
- (a) where the area of land is 4 ha or less, \$2,500, but, where land is less than 8,000 m², the assessor must be satisfied the owner earns the greater part of his livelihood from the primary agricultural products produced on the land, or
 - (b) where the area of land is more than 4 ha, \$2,500 plus 5% of the actual value of the land for farm purposes in excess of 4 ha.
- (2) Notwithstanding subsection (1) (a) and (b), the assessor shall classify land as a farm provided the application form referred to in subsection (1) shows that on or before October 31 of the year preceding the year for

which the assessment roll is prepared the following conditions will be met:

- (a) in the case of crops that require 2 to 5 more years to establish before production can occur, there is a sufficient area prepared and planted to meet the requirements of subsection (1)(a) or (b) when production occurs,
 - (b) in the case of livestock operations, all buildings, structures and fencing are completed for livestock containment, the required livestock are purchased or present and the applicant certifies the operation will meet the requirements of subsection (1)(a) or (b) the following year,
 - (c) in the case of greenhouse, mushroom and poultry operations, the buildings and structures are completed and the applicant certifies the operation will meet the requirements of subsection (1)(a) or (b) the following year;
 - (d) in the case of aquiculture, the land is seeded, planted or stocked to a sufficient extent to meet the requirements of subsection (1)(a) or (b) when the product is available for marketing.
- (3) For the purpose of subsection (1)(b), the definition of "October 31" in section 1(1) does not apply and the actual value of the land for farm purposes shall be determined as at October 31 of the year preceding the year during which the assessment roll is prepared.
- (4) Notwithstanding subsection (1), in the case of Crown tenures issued after October 31 the assessor shall classify land as a farm if the following conditions are met:
- (a) the application form referred to in subsection (1) is submitted prior to October 31 of the year preceding the year for which the assessment roll is prepared;
 - (b) the Commissioner is satisfied that the farm development plan, once implemented, will meet the standards specified in subsection (1)(a) or (b) within 5 years.
- (5) The assessor shall classify as farm all or part of a parcel of land which qualifies as a farm under this schedule and is used for
- (a) primary agricultural production, or
 - (b) a farmer's dwelling that is located on or adjacent to land used for primary agricultural production and is occupied by a person who is actively involved in the day-to-day activities of that farm.

- (6) Notwithstanding subsection (5), if land is in an agricultural land reserve designated under the Agricultural Land Commission Act and has no present use, the assessor may classify that land as farm where
- (a) it is part of a parcel, a portion of which is used for primary agricultural production, and the portion used for the primary agricultural production makes a meaningful contribution to the integrated farm operation,
 - (b) the owner certifies that the land is being held for the purpose of primary agricultural production, and
 - (c) the portion of the parcel being used for primary agricultural production meets the other requirements of this schedule.

**Determining gross value
of annual production**

3. (1) In determining the gross value of the annual production, the assessor shall include any unrealized value of primary agricultural production on the land in the 12 month period ending October 31.
- (2) In the case of livestock raising, the assessor shall determine the gross value of the annual production
- (a) by subtracting the purchase price from the farm gate price for livestock raised on the farm, or
 - (b) by applying the farm gate price to the weight gained by livestock raised on the farm.

Integrated farm operation

4. (1) In this section "lease" means the lease of an area of land of greater than 8,000 m².
- (2) Land may be classified as a farm where
- (a) it consists of all or part of any parcel or group of parcels of land, contiguous or not, making up a tract of land owned or held under a written lease by a person singly or jointly with any other person or persons and operated as an integrated farm operation for primary agricultural production, and
 - (b) the integrated farm operation meets the other requirements of this regulation.
- (3) The lease document must contain the names of the parties, the legal or other well defined description of the land being leased, commencement date and duration of the lease and the amount of rent payable.

Ancillary Operations

5. Notwithstanding this regulation, primary agricultural production includes the cleaning, grading, packing or storage of it, but only if
- (a) the title to the land on which the primary agricultural production occurs and the title to the land on which the cleaning, sorting, grading, packing or storing occurs is held solely by the same legal person, and
 - (b) any authority having jurisdiction over the use of the land on which the production is cleaned, sorted, graded, packed or stored has not regulated the land for a use which would prevent primary agricultural production.

Approval of a farm development plan

6. (1) In this section "**capital expenditure**" means
- (a) expenditure related to land clearing and preparation, drainage and irrigation, but not for the purchase of land,
 - (b) expenditure related to the construction of farm outbuildings and structures, but not to the construction of a dwelling or ancillary improvements, and
 - (c) expenditure for the purchase of livestock, machinery and equipment on the farm and which is necessary for the farm operation.
- (2) The assessor shall classify land as a farm where each of the following conditions is met:
- (a) the owner or holder of land applies to the assessor to have the land so classified and submits a plan establishing that he is developing a farm that will meet the standards specified in section 2(1);
 - (b) the assessor receives the application and the plan before October 31; and
 - (c) the assessor is satisfied that the land is being developed as a farm unit and that at least 50% of the capital expenditure to implement the plan has been made on or before October 31 of the year preceding the year for which the assessment roll is prepared.
- (3) For this section, annual crops planted but not harvested before October 31 form part of the development plan.
- (4) The time frame to meet the income requirements may vary depending on the type of farm operation but shall not exceed 5 years.

- (5) The classification shall be revoked if the development plan is not followed or completed.
- (6) An application made under this section shall be in the form prescribed by the Assessment Commissioner under section 28(1) of the Assessment Act and shall contain
 - (a) the legal or other well defined description of the land to be developed or improved,
 - (b) the type of primary agricultural production that will occur on the land,
 - (c) details of the nature of improvements to be made or constructed for the operation of the farm, excluding any dwelling,
 - (d) details of the present machinery inventory and intended purchases,
 - (e) a schedule of when developments or improvements will be completed,
 - (f) the estimated costs of the development program,
 - (g) the date the requirements of section 2(1) will be met, and
 - (h) details of any improvements or development completed at the time of submission of the farm development plan.

De-classification

7.
 - (1) Notwithstanding anything contained in this regulation, land that ceases to be used for primary agricultural production on or before October 31 of the year preceding the year for which the assessment roll is prepared shall not be classified as a farm.
 - (2) Except for emerging and developing farms classified under sections 2(2) and (4) and 6, land that fails to meet the requirements of section 2(1) on or before October 31 of the year preceding the year for which the assessment roll is prepared shall not be classified as a farm.