

Minister of Indian Affairs  
and Northern Development



Ministre des Affaires  
indiennes et du Nord canadien

Ottawa, Canada K1A 0H4

I, the Minister of Indian Affairs and Northern Development, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Tsawwassen First Nation, in the Province of British Columbia, at a meeting held on the 21<sup>st</sup> day of December 1999.

- **Tsawwassen First Nation  
Assessment Amendment By-law 1999**

A handwritten signature in cursive script, appearing to read "Robert D. Maxwell".

Dated at Ottawa, Ontario this *9<sup>th</sup>* day of *March* 2000.

Canada

**TSAWWASSEN FIRST NATION**  
**ASSESSMENT BY-LAW AMENDMENT**  
**BY-LAW 1999**

WHEREAS the council of a band may make by-laws for the purpose of taxation of land or interests in land in a reserve for local purposes pursuant to section 83(1) of the *Indian Act* and with respect to any matter arising out of or ancillary to the exercise of powers under section 83 of the Act;

AND WHEREAS the council of the Tsawwassen First Nation, also known as the Tsawwassen Indian Band (the "First Nation") enacted a taxation by-law (the Taxation By-law); and an assessment by-law (the Assessment By-law) on March 11, 1994, respectively;

AND WHEREAS the Minister of Indian Affairs and Northern Development approved both the Taxation By-law and the Assessment By-law on May 26, 1994;

AND WHEREAS the council of the First Nation enacted an Amendment By-law 1995 on May 19, 1995 to amend the Assessment By-law, which was approved by the Minister of Indian Affairs and Northern Development;

AND WHEREAS the chief and council of the First Nation deems it advisable and in the best interests of the First Nation to further amend the Assessment By-law as set out below;

BE IT HEREBY RESOLVED that the chief and council of the First Nation enacts the following by-law pursuant to section 83(1) of the *Indian Act*.

1. In section 2.1:

(a) substitute "R.S.B.C. 1996 c.20" for "R.S.B.C. 1979" in the definition of "Assessment Act";

(b) substitute "R.S.B.C. 1996 c.21" for "R.S.B.C. 1979 c.22" in the definition of "Assessment Authority Act";

(c) substitute the following as the definition of "improvement":

"means any building, structure or similar thing constructed or placed on or in land, on or in water over land, or on or in another improvement including, without limitation, the categories and types of things listed in Schedule 1 but excluding the categories and types of things listed in Schedule 2 and excluding any of the following things unless that thing is a building or is deemed to be included in this definition by Schedule 1:

(i) production machinery,

(ii) anything intended to be moved as a complete unit in its day to day use,

(iii) furniture and equipment that is not affixed for any purpose other than its own stability and that is not easily moved by hand,”

(d) add the following at the end of the definition of “market value”:

“without any reduction in value by reason of being situated on the reserve.”

2. Section 5 shall be amended by substituting the following:

“5.1 The following property is not subject to assessment under this by-law:

5.1.1 any property owned, occupied, used or held by the First Nation;

5.1.2 any property owned, occupied, used or held by a member of the First Nation for the residence of that member or his or her family;

5.1.3 any property owned, occupied, used or held by a member of the First Nation for educational, ceremonial, religious or community purposes if such purposes have been approved by a Resolution of Chief and Council;

5.1.4 any property occupied by, held by, allotted to or in the lawful possession of a member of the First Nation under a Certificate of Possession, Certificate of Occupation or Notice of Entitlement, provided that the member is not receiving payment for the use of the property from any person who is not a member of the First Nation whether under a lease, a sublease or any other arrangement;

5.1.5 property held by a corporation whose shares are held exclusively and beneficially by a member or members of the First Nation provided that no member is receiving payment for the use of the property from any person who is not a member of the First Nation whether under a lease, a sublease or any other arrangement and notwithstanding the foregoing, and for greater certainty, if a corporation's shares are held, in whole or in part, by a member of the First Nation in trust for any person who is not a member of the First Nation, then the property owned or held by such corporation is not exempt from assessment pursuant to this subsection;

5.1.6 a burial ground or cemetery to the extent that it is used for burial purposes;

5.1.7 manufactured homes

- (i) owned, occupied, used or held by the First Nation;
- (ii) owned, occupied, used or held by a member of the First Nation for the residence of that member or his or her family;
- (iii) owned, occupied, used or held by a member of the First Nation for educational, religious or community purposes if such purposes have been approved by a Resolution of Chief and Council;
- (iv) held in storage or which form part of the inventory of a manufacturer or dealer; or
- (v) licensed and equipped to travel on a public highway, occupied by a genuine tourist, and situated within a mobile home park or manufactured home park for a period of less than 60 days per year; and

5.1.8 property adapted or designed and exclusively used for the purpose of abating pollution by controlling waste substances, but not including improvements used for the purpose of converting or treating waste substances with a view to producing from them any commercial or useful product, provided that where property exempted under this subsection is not exclusively used to abate pollution in the manner referred to in this subsection, but is primarily so used, the Taxation Officer may determine the portion of the assessed value of the property attributable to that abatement, and that portion is exempt.”

3. Section 7.1 shall be amended by substituting the following:

“7.1 Except as otherwise provided in this by-law, the chief assessor shall assess the value of all property subject to assessment and shall use the market value as the basis for assessment.”

4. Section 9.1 shall be amended by substituting the following:

“9.1 The market value of forest land is the total of

(a) the value that the land has for the purpose of growing and harvesting trees, but without taking into account the existence on the land of any trees, and

(b) a value for cut timber determined in accordance with Section 24 of the *Assessment Act*.”

5. Section 13.2 shall be deleted in its entirety.

**6.** Section 26.4 shall be amended by substituting the following:

“26.4 Unless the property holder complies with a notice delivered to him under section 26.1 by delivering the required statement to the chief assessor within thirty days of the receipt of the notice by him, then the chief assessor may assess the property based on information available and the property holder is in violation of this by-law and is liable to a penalty pursuant to section 78.1.”

**7.** Section 27.1 shall be amended by substituting the following:

“27.1 The chief assessor shall be given access to, and may examine and take copies of and extract from the books, accounts, vouchers, documents, and appraisals of the property holder of assessable property within the reserve who shall, on request, furnish every facility and assistance required for the examination. Any person who fails to do so violates this by-law and is liable to a penalty pursuant to section 78.1.”

**8.** Sections 28.1 and 28.2 as amended by the Assessment By-law 1995 are deleted in their entirety and the following substituted:

“28.1 The property holder of any property within the reserve shall give the chief assessor all reasonable assistance and furnish the chief assessor with such information as the chief assessor reasonably may require in order to assess the property for the purposes of this by-law. Any person who fails to do so violates this by-law and is liable to a penalty pursuant to section 78.1.

28.2 The chief assessor may, for any purpose relating to assessment, enter into or on and inspect land and improvements. Any person who obstructs the chief assessor in such entry violates this by-law and is liable to the penalty set out in section 78.”

**9.** Parts 6 and 7 of the by-law are deleted in their entirety and replaced by Parts 6, 7 and 8 as set out in the First Schedule to this Amendment By-law 1999.

**10.** Any reference in the by-law to “Court of Revision” shall be deemed to be a reference to the property assessment review panel and any reference to “Assessment Review Committee” shall be deemed to be a reference to the property assessment appeal board. Without limitation, the words “Court of Revision” shall be deleted in sections 17.2, 21.6, 29.1, and 72.1 (as re-numbered by this Amendment By-law 1999) and replaced by “property assessment review panel” and the words “Assessment Review Committee” shall be deleted in sections 21.4, 72.1 and 73.1 (as re-numbered by this Amendment By-law 1999) and replaced by “property assessment appeal board”.

**11.** “Part 8 - General Provisions” shall be re-numbered as “Part 9 - General Provisions” and sections 68 to 73 shall be re-numbered as sections 72 to 77.

12. A new section 78 shall be added as follows:

“PENALTY

78.1 Any violation of this by-law is punishable on summary conviction with a fine not exceeding one thousand dollars or imprisonment for a term not exceeding thirty days or both.”

13. A new section 79 shall be added as follows:

“SCHEDULES:

79.1 The following Schedules are attached to, and form part of, this by-law.

- |             |   |
|-------------|---|
| Schedule 1  | Improvements - definition   |
| Schedule 2  | Improvements - Exclusion  |
| Schedule 3  | Exemption from Industrial Improvements  |
| Schedule 4  | Prescribed Manuals  |
| Schedule 5  | Prescribed Classes of Property  |
| Schedule 6  | Standards for the Classification of Land as a Farm                                    |
| Schedule 7  | Application for Classification as a Farm  |
| Schedule 8  | Forest Land   |
| Schedule 9  | Land Values for Farm Land   |
| Schedule 10 | Depreciation of Industrial Improvements   |
| Schedule 11 | Railway and Pipeline Corporations Valuation Schedule                                  |
| Schedule 12 | Electrical Power Corporations Valuation Schedule                                      |
| Schedule 13 | Telecommunications Corporations Valuation Schedule                                    |
| Schedule 14 | Railway, Pipeline and Electrical Power Corporation's Rights of Way Valuation Schedule |
| Schedule 15 | Fee for True Copy of Assessment Notice  |
| Schedule 16 | Court of Revision - Oath”   |

14. Schedule 4 to the by-law is amended by deleting "November 10, 1992" and inserting "November 6, 1998".

15. Schedule 6 to the by-law is deleted in its entirety and replaced by the Second Schedule to this Amendment By-law 1999 being B.C. Reg. 411/95 as amended "Standards for the Classification of Land as a Farm Regulation" save that:

(a) in the definition of "primary agricultural production" in section 1, the words "as approved by the commissioner, following consultation with the Minister of Agriculture, Fisheries and Food" shall be deleted and replaced with "as approved by the chief assessor following consultations with the Chief and Council";

(b) the word "chief" shall be inserted before "assessor" wherever it appears;

(c) the word "owner" is replaced by "property holder" wherever it appears;

(d) the word "regulation" is replaced by "schedule" wherever it appears.

16. Schedule 11 to the by-law is amended by deleting in paragraph 1.2 each of the figures in the left hand column below and inserting in its place the figures set out on the same line in the right hand column:

<u>Delete</u>	<u>Insert</u>
\$131,975	\$135,961
\$108,933	\$112,222
\$ 73,831	\$ 76,060
\$ 64,419	\$ 66,364
\$ 12,452	\$ 12,827
\$ 50,692	\$ 52,222
\$ 7,146	\$ 6,860
\$ 3,664	\$ 2,585

17. Schedule 11 to the by-law is further amended by deleting in Appendix "A" each of the figures in the left hand column below and inserting in its place the figure set out on the same line in the right hand column:

<u>Delete</u>	<u>Insert</u>
\$14,489	\$14,927
\$15,566	\$16,036
\$18,699	\$19,264
\$27,999	\$28,844
\$30,055	\$30,963
\$34,265	\$35,300
\$44,642	\$45,990
\$69,509	\$71,608
\$105,830	\$109,025
\$116,207	\$119,716
\$158,794	\$163,590
\$231,436	\$238,425
\$237,603	\$244,788
\$257,379	\$265,152
\$330,021	\$339,987
\$349,699	\$360,260
\$375,642	\$386,986
\$395,418	\$407,359
\$444,172	\$457,586
\$470,116	\$484,313
\$555,191	\$571,958
\$638,210	\$657,484
\$696,363	\$717,393
\$854,080	\$879,873
\$989,965	\$1,019,862

18. Schedule 12 to the by-law is amended by deleting "\$25,882" and "\$4,738" in paragraph 2.2 and substituting "\$26,664" and "\$4,881" respectively.



19. Schedule 12 to the by-law is further amended by deleting in paragraph 3(2) each of the figures in the left- hand column below and inserting in its place the figure set out on the same line in the right-hand column:

<u>Delete</u>	<u>Insert</u>
\$31,123	\$36,669
\$39,388	\$45,398
\$777,329	\$595,210
\$441,342	\$442,686
\$464,912	\$519,396
\$307,434	\$314,475
\$58,008	\$72,021
\$68,307	\$77,043
\$206,927	\$225,285
\$272,929	\$281,488
\$6,715,926	\$4,460,702
\$164,077	\$53,403
\$512,504	\$146,783

20. Schedule 12 to the by-law is further amended by adding a new paragraph 5 as follows:

“Towers

5.1 “Tower ” means a tower of an electrical power corporation which is used for the purposes of telecommunication, unless the value of that tower has been included in an electrical power distribution line rate or an electrical power transmission line rate.

5.2 The market value of a tower is determined by using the rates set out in Appendix “A”.

and by adding an Appendix “A” in the form attached as the Third Schedule to this Amendment by-law 1999.

21. Except for the amendment made by section 20 of the Amendment By-law 1995, Schedule 13 to the by-law is deleted in its entirety and replaced by the Fourth Schedule to this Amendment By-law 1999 being B.C. Reg. 226/86 as amended, "Telecommunications Corporations Valuation Regulation," save that the words "actual value" are replaced by "market value" wherever they appear.

22. Schedule 14 to the by-law is amended by deleting in paragraph 2.1 each of the figures in the left-hand column below and inserting in its place the figure set out on the same line in the right-hand column:

<u>Delete</u>	<u>Insert</u>
\$2,750	\$5,863
\$1,240	\$2,088
\$ 136	\$ 154
\$1,240	\$2,088
\$1,240	\$2,088

THIS BY-LAW IS HEREBY made and approved at a duly convened meeting of the chief and council of the Tsawwassen First Nation this 21 day of DECEMBER, 1999.

Chief: *Kevin Bourd*  
Councillors: *Andrew [unclear]*  
*Russell [unclear]*  
*[unclear]*

**TSAWWASSEN FIRST NATION ASSESSMENT BY-LAW  
SCHEDULE 1 TO THE AMENDMENT BY-LAW 1999**

**PART VI  
PROPERTY ASSESSMENT REVIEW PANELS**

**ESTABLISHMENT OF PROPERTY ASSESSMENT REVIEW PANELS**

29.1 On or before March 1 of each year, the Chief and Council shall establish a property assessment review panel to hear appeals regarding assessments made by the chief assessor pursuant to this by-law.

29.2 The property assessment review panel shall hold its first sitting on a day designated by the Chief and Council and shall make best efforts to complete its sittings not later than March 15 of that year.

**COMPOSITION OF PROPERTY ASSESSMENT REVIEW PANELS**

30.1 The property assessment review panel shall consist of no fewer than three (3) members, at least one of whom has sat as a member of a property assessment review panel to review assessments within the Province of British Columbia.

30.2 None of the members of the review panel may be a member of the First Nation or an agent or employee of the First Nation.

**TERMS OF OFFICE**

31.1 The members of the property assessment review panel shall hold office for a term expiring on December 31 of the year of appointment unless they resign or are removed by a Resolution of Chief and Council for cause. Removal for cause must be based on one of the following grounds

31.1.1 breach of section 72 relating to conflict of interests,

31.1.2 failure to attend 3 consecutive hearings of the property assessment review panel,

31.1.3 inability to act for medical reasons or conviction of a criminal offence.

31.2 Where a member of the property assessment review panel resigns or is removed, Chief and Council shall appoint another person to replace that member for the balance of the term.

### CHAIRMAN

32.1 The members of the property assessment review panel shall appoint a chairman from among their members and the chairman of the property assessment review panel shall preside at all meetings of that property assessment review panel and may, unless otherwise provided by the property assessment review panel, call meetings and regulate procedure.

### SECRETARY

33.1 The members of the property assessment review panel shall appoint a secretary, who may or may not be a member of the property assessment review panel and the secretary shall record the minutes of all meetings of the property assessment review panel in a book to be kept for that purpose, and, together with the chairman or other member presiding, shall sign them as correct.

### QUORUM AND VACANCY

34.1 A majority of the members of the property assessment review panel constitutes a quorum.

34.2 Where a quorum of the members of the property assessment review panel are not present at the time at which the 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.

34.3 Where there is a vacancy on the property assessment review panel or where a member of the property assessment review panel is absent or disqualified the Chief and Council may appoint a new member of the property assessment review panel for the purpose of hearing that appeal only.

### REMUNERATION

35.1 Each member of the property assessment review panel shall be reimbursed for reasonable expenses incurred in carrying out their duties and in addition shall be paid remuneration at a rate equal to that paid to members of property assessment panels appointed pursuant to the *Assessment Act*.

### OATH

36.1 Every member of the property assessment review panel, before taking office, shall take and subscribe the oath as attached in Schedule 16 of this by-law.

### COMPLAINTS RESPECTING COMPLETED ASSESSMENT ROLL

37.1 Subject to the requirements in section 38, a person may make a complaint against an individual entry in an assessment roll on any of the following grounds:

37.1.1 there is an error or omission respecting the name of a person in the assessment roll;

37.1.2 there is an error or omission respecting land or improvements, or both land and improvements, in the assessment roll;

37.1.3 land or improvements, or both land and improvements, are not assessed at market value;

37.1.4 land or improvements, or both land and improvements, have been improperly classified;

37.1.5 an exemption has been improperly allowed or disallowed.

37.2 Subject to the requirements in section 38, the Chief and Council or the chief assessor may make a complaint against all or any part of the completed assessment roll, based on any of the grounds specified in section 37.1 of this section.

37.3 Without limiting section 37.2, complaints under that subsection may be in respect of a class, category or type of property or interest in land or improvements, or both land and improvements.

#### NOTICE OF COMPLAINT

38.1 A person who wishes to make a complaint under section 37 must file notice of the complaint with the chief assessor.

38.2 The notice of complaint must be filed with the chief assessor no later than January 31 of the year following the year in which the assessment roll is completed under section 15.1 or changed or amended under section 21, as the case may be.

38.3 The notice of complaint must

38.3.1 clearly identify the property in respect of which the complaint is made;

38.3.2 include the full name of the complainant and a telephone number at which the complainant may be contacted during regular business hours;

38.3.3 indicate whether or not the complainant is the property holder of the property to which the complaint relates;

38.3.4 if the complainant has an agent to act on the complainant's behalf in respect of the complaint, include the full name of the agent and a telephone number at which the agent may be contacted during regular business hours;

38.3.5 include an address for delivery of any notices in respect of the complaint;

38.3.6 state the grounds on which the complaint is based under section 37.1; and

38.3.7 include any other prescribed information.

#### NOTICE OF HEARING

39.1 On receiving a complaint under section 37.1, the chief assessor must

39.1.1 set a time for a hearing of the complaint by a review panel before March 16;

39.1.2 deliver notice of the hearing to the complainant's address for delivery; and

39.1.3 if the complainant is not the property holder of the property in respect of which the complaint is made, deliver notice of the hearing to each property holder of that property.

39.2 Despite section 39.1.3, if the complaint is made under section 37.2, 37.3, or 37.4, the requirement set out in section 39.1.3 is satisfied by publication of notice of the hearing in 2 current issues of a newspaper circulating in the municipality of Delta.

39.3 A notice under this section must include a statement that the recipient may file written submissions instead of appearing at the hearing.

#### DAILY SCHEDULE

40.1 The daily schedule of matters for review and consideration by a review panel, as set by the chief assessor, must be posted at the place where the review panel is to meet.

40.2 The review panel must proceed to deal with complaints in accordance with that schedule, unless the review panel considers a change in the schedule necessary and desirable in the circumstances.

#### NOTICE OF WITHDRAWAL

41.1 A complainant may apply to withdraw a complaint made under section 37 by filing with the chief assessor a notice of withdrawal.

41.2 The review panel may summarily dismiss the complaint referred to in section 41.1 on consent of the chief assessor.

41.3 No appeal lies under section 56.1 in respect of summary dismissal of a complaint under section 41.2.

## DUTIES AND POWERS OF REVIEW PANELS

**42.1** A review panel may review and consider the assessment roll and the individual entries made in it to ensure accuracy and that assessments are at market value and applied in a consistent manner to the reserve.

**42.2** For the purpose of section 42.1, a review panel

**42.2.1** may investigate the assessment roll and the individual entries made in it;

**42.2.2** must adjudicate the matters set for its consideration under section 40;

**42.2.3** when considering whether land or improvements are assessed at market value, must consider the total assessed value of the land and improvements together; and

**42.2.4** may direct amendments to be made to the assessment roll, subject to the requirements of sections 42.4 to 42.6.

**42.3** Despite subsection 42.2.2, the review panel may

**42.3.1** refuse to adjudicate a matter set for its consideration if the notice of complaint was not filed in accordance with section 37.2; and

**42.3.2** summarily dismiss a matter set for its consideration if a notice of withdrawal is filed in accordance with section 41;

**42.4** A review panel must

**42.4.1** before March 16 complete

(i) any investigation referred to in subsection 42.2.1, and

(ii) an adjudication of the matters set for its consideration under section 40, and

**42.4.2** before April 1 authenticate the assessment roll as amended.

**42.5** If the review panel intends to direct that an amendment be made which is not based on a complaint and the amendment would

**42.5.1** increase the assessed value of the property;

**42.5.2** change the classification of the property; or

**42.5.3** result in the removal of an exemption;

the review panel must order the chief assessor to set a hearing in respect of the proposed amendment, giving the property holder of the affected property an opportunity to make submissions.

42.6 For the purposes of section 42.5, the chief assessor must, at least 5 days before the hearing, deliver to the property holder of the affected property a notice of the hearing and the notice must include

42.6.1 particulars of the proposed amendment; and

42.6.2 a statement that the property holder may file written submissions instead of appearing at the hearing.

42.7 The chair of the review panel may

42.7.1 determine the procedures to be followed at proceedings of the review panel;

42.7.2 administer an oath or solemn affirmation to a person or witness before his or her evidence is taken; and

42.7.3 for the purposes of section 40.2, but subject to the requirement of section 42.4, adjourn the hearings from day to day or from time to time.

42.8 The chair of the review panel must make a record of a summary dismissal under section 41, a refusal to adjudicate a matter under subsection 42.3.1 and any decision made in relation to an investigation, adjudication or direction by the review panel.

42.9 The chair of the review panel must provide the chief assessor with information necessary to

42.9.1 amend the assessment roll in accordance with a decision referred to in section 42.8; and

42.9.2 provide sufficient notice under section 45.1.

#### POWER TO COMPEL WITNESSES

43.1 The chair of a review panel has the same power as the Supreme Court of British Columbia has for the trial of civil actions

43.1.1 to summon and enforce the attendance of witnesses;

43.1.2 to compel witnesses to give evidence on oath or solemn affirmation or in any other manner; and



43.1.3 to compel witnesses to produce records or other things.

43.2 The failure or refusal of a person summoned as a witness

43.2.1 to attend a hearing;

43.2.2 to take an oath or solemn affirmation;

43.2.3 to answer questions; or

43.2.4 to produce the records or things in his or her custody or possession;

makes the person liable to a penalty for breach of this by-law as set out in section 78.

#### BURDEN OF PROOF

44.1 In a hearing before the review panel, the burden of proof is on the complainant.

#### NOTICE OF DECISIONS

45.1 Before March 31 following the sitting of the review panel, the chief assessor must deliver notice of the decision made by the review panel, or of its refusal to adjudicate the complaint made, to

45.1.1 the property holder of the property to which the decision relates;

45.1.2 the complainant, if the complainant is not the property holder; and

45.1.3 Chief and Council.

45.2 Notice under section 45.1 must include

45.2.1 a statement that the decision may be appealed to the board in accordance with section 56, and

45.2.2 information on the procedures to be followed for initiating the appeal.

#### AMENDMENT OF ASSESSMENT ROLL

46.1 The assessor must ensure that all amendments are made to the assessment roll in accordance with the directions of the review panel under subsection 42.2.4.

46.2 A review panel must review the amended assessment roll and confirm and authenticate the roll by completing and attaching to it a certificate in the prescribed form.

PART VII  
PROPERTY ASSESSMENT APPEAL BOARD  
ESTABLISHMENT OF THE BOARD

47.1 The Chief and Council shall establish a Property Assessment Appeal Board to hear any appeals from decisions made by a Property Assessment Review Panel which shall consist of not less than three (3) persons, at least one of whom is or was duly qualified to practice law in the Province of British Columbia.

47.2 In addition to the criteria for members set out in section 47.1, at least one of the three (3) persons referred to in section 47.1 shall be an accredited appraiser or a retired appraiser.

47.3 None of the members of the board shall be a member of Chief and Council or of the First Nation or an agent or employee of the First Nation.

47.4 The Chief and Council shall annually prescribe by Resolution the date on which the board shall commence its sittings.

47.5 The members of the board shall hold office for a term expiring on December 31 of the year of appointment unless they resign or are removed by a Resolution of Chief and Council for cause. Removal for cause must be based on one of the following:

47.5.1 breach of Section 72 relating to conflict of interests,

47.5.2 failure to attend 3 consecutive hearings of the board,

47.5.3 inability to act for medical reasons or conviction of a criminal offence.

47.6 Where a member of the board resigns or is removed, Chief and Council shall appoint another person to replace that member for the balance of the term.

CHAIRMAN

48.1 The members of the board shall appoint a chairman from among their members and the chairman shall supervise and direct the work of the board and preside at sittings of the board.

SECRETARY

49.1 The Chief and Council shall appoint a secretary for the board.

## QUORUM AND VACANCY

50.1 A majority of the members of the board constitutes a quorum.

50.2 Where a quorum of the members of the board are 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.

50.3 Where any member of the board is disqualified, the Chief and Council shall appoint a new member to the board for the purpose of hearing that appeal only.

## REMUNERATION

51.1 Each member of the board shall be reimbursed for reasonable expenses incurred in carrying out their duties and in addition shall be paid remuneration at a rate equal to that paid to members of appeal boards appointed pursuant to the *Assessment Act*.

## GENERAL BOARD POWERS

52.1 The board may make rules of practice and procedure, consistent with this by-law and the regulations, for conducting proceedings before it.

52.2 Members of the board may, in the performance of their duties,

52.2.1 enter on and inspect any land or improvement,

52.2.2 require the production of any record, and

52.2.3 administer oaths, solemn affirmations or declarations.

52.3 The chair may in writing delegate the powers of the board under sections 52.2.1 and 52.2.2 to a person designated by the chair.

52.4 The board may at any time require the chief assessor to provide any information or record, obtained or created under this by-law, that is in the custody or control of the chief assessor, including, without limitation, an authenticated assessment roll and any information respecting an assessment dealt with by a review panel.

## ORDERS AND DECISIONS OF THE BOARD

53.1 Orders and decisions of the board must be available for public inspection during regular business hours at the office of the First Nation.

## BOARD RECORDS

54.1 A record purporting to be a record of an order or decision of the board shall be signed by the Chairman or Secretary of the board.

## REPORT

55.1 The board must annually and at other times it considers appropriate, report to the Chief and Council on its activities under this by-law.

## PART VIII APPEALS TO THE BOARD FROM REVIEW PANEL DECISIONS APPEALS TO BOARD

56.1 Subject to the requirements of sections 56.2 to 56.4, a person may appeal to the board if the person is dissatisfied

56.1.1 with a decision of a review panel, or

56.1.2 with an omission or refusal of the review panel to adjudicate a complaint made under section 38.1.

56.2 The appeal must be based on one or more of the grounds referred to in section 37.1.

56.3 A notice of appeal under this section and the prescribed appeal fee must be filed with the board on or before April 30 following the sitting of the review panel.

56.4 The Notice of appeal must

56.4.1 clearly identify the property in respect of which the appeal is made;

56.4.2 include the full name of the appellant and a telephone number at which the appellant may be contacted during regular business hours;

56.4.3 indicate whether or not the appellant is the property holder of the property to which the appeal relates;

56.4.4 if the appellant has an agent to act on the appellant's behalf in respect of the appeal, include the full name of the agent and a telephone number at which the agent may be contacted during regular business hours;

56.4.5 include an address for delivery of any notices in respect of the appeal;

56.4.6 state the grounds on which the appeal is based; and

56.4.7 include any other prescribed information.

56.5 If a notice of appeal is deficient or if the prescribed appeal fee is outstanding, the chair of the board may in his or her discretion allow a reasonable period of time within which the notice may be perfected or the fee is to be paid.

#### COPIES OF APPEAL TO PERSONS

57.1 If the board receives a notice of appeal in accordance with section 56, the board must promptly provide a copy of the notice to each of the following who is not the appellant:

57.1.1 the property holder of the property;

57.1.2 the chief assessor;

57.1.3 the Chief and Council;

57.1.4 the complainant before the review panel, if that person is not a person specified in paragraphs 51.1.1. to 51.1.3.

#### PARTIES TO AN APPEAL

58.1 The following persons are parties to an appeal under this Part:

58.1.1 the appellant;

58.1.2 the property holder of the property, if not the appellant;

58.1.3 the complainant at the review panel, if not the owner or appellant;

58.1.4 the chief assessor.

58.2 The board may direct that any other person who may be affected by the appeal may be added as a party to the appeal.

58.3 The board may permit a person to take part in an appeal as an intervenor.

58.4 An intervenor may take part in an appeal only to the extent permitted by the board.

## DISCLOSURE

59.1 A party to an appeal under this Part may apply to the board for an order requiring a person, at any time before or during a hearing,

59.1.1 to give evidence, or

59.1.2 to produce for the board or for another party a record which is relevant to an issue in the appeal and which is in that person's possession or control.

## ORDERS TO FACILITATE JUST AND TIMELY RESOLUTIONS

60.1 Subject to any requirements and restrictions in the regulations, the board may make any order the board considers necessary to facilitate just and timely resolutions of appeals.

60.2 Without limiting section 60.1, the board may make orders

60.2.1 requiring the parties to the appeal to file written submissions with the board in respect of all or any part of the proceeding;

60.2.2 respecting the filing of admissions by parties;

60.2.3 respecting disclosure, including, without limitation, prehearing examination of a party on oath or solemn affirmation or by affidavit;

60.2.4 respecting exchange of records by parties;

60.2.5 directing the joining of appeals, issues or parties; and

60.2.6 requiring the parties to attend a confidential, without prejudice, prehearing conference in order to discuss issues in the appeal and the possibility of simplifying or disposing of any such issues, and for this purpose, the board may order that the conference not be open to the public.

60.3 If an appellant fails to comply with an order made under this section, the board may dismiss the appeal.

60.4 The board may hear, consider or determine an appeal, or conduct any proceeding in an appeal, even though a party to an appeal under this Part fails to attend the proceeding, file or make submissions, make disclosure or exchange records, in accordance with an order of the board.

60.5 For the purposes of section 60.4, the board may make any order the board considers appropriate in relation to the party referred to in that subsection, including, without limitation,

restricting the party's continued participation in the appeal and the party's ability to submit evidence or make submissions.

#### MEANS OF HEARING APPEALS AND NOTICE OF HEARINGS

61.1 The chair of the board may direct that an appeal under this Part be heard by any means the chair considers appropriate in the circumstances, including, without limitation, by telephone conference, on the basis of written submissions or by submissions made in person by the parties and any intervenors.

61.2 The chair of the board must give notice of a hearing under section 61.1 to all parties and intervenors.

#### EVIDENCE

62.1 In an appeal under this Part, the board may admit any oral or written testimony or any record or thing as evidence in the appeal, whether or not admissible as evidence in a court of law or given or proven under oath or solemn affirmation.

62.2 The board may not admit as evidence in an appeal anything that is privileged under the laws of evidence.

#### POWERS AND DUTIES OF BOARD IN AN APPEAL

63.1 In an appeal under this Part, the board

63.1.1 may reopen the whole question of the property's assessment to ensure accuracy and that assessments are at actual value applied in a consistent manner in the reserve; and

63.1.2 when considering whether land or improvements are assessed at actual value, must consider the total assessed value of the land and improvements together.

63.2 Nothing in section 63.1.1 empowers the board to determine an assessment of a property other than the property that is the subject of the appeal, except to the extent permitted under section 63.3.

63.3 If the property referred to in section 63.1 includes a building or other improvement that extends over one or more contiguous parcels of land that actually abut that property but the other parcels were not originally the subject of the appeal, the board may, if the board considers it necessary to accurately determine the assessment of the property referred to in section 63.1, include those parcels in its determinations.

63.4 The board may order the commissioner to reassess at actual value land and improvements in all or part of the reserve, whether or not they are the subject of the appeal, if the board finds

63.4.1 that the assessments in the reserve, or in part of the reserve, are above their actual value, or

63.4.2 that the assessment appealed against is at actual value but that the assessments of similar land and improvements in the reserve, or in part of the reserve, are below their actual value.

63.5 Despite section 21.5, the assessor must enter any reassessments ordered under section 63.4 of this section on a supplementary assessment roll.

#### POWER TO COMPEL WITNESSES

64.1 The board has the same power as the Supreme Court of British Columbia has for the trial of civil actions

64.1.1 to summon and enforce the attendance of witnesses;

64.1.2 to compel witnesses to give evidence on oath or solemn affirmation or in any other manner; and

64.1.3 to compel witnesses to produce records or other things.

64.2 The failure or refusal of a person summoned as a witness

64.2.1 to attend a hearing;

64.2.2 to take an oath or solemn affirmation;

64.2.3 to answer questions; or

64.2.4 to produce the records or things in his or her custody or possession;

makes the person liable to a penalty for breach of this by-law as set out in section 78.

#### ORDER FOR COMPLIANCE

65.1 A failure by a person to comply with an order of the board under this Part is a contravention of this by-law and, pursuant to section 81(2)(3) of the *Indian Act*, the Chief and Council may apply to a court of competent jurisdiction for an order



65.1.1 directing a person to comply with an order or decision of the board under this Part; and

65.1.2 directing any directors and officers of the person to cause the person to comply with an order or decision of the board under this Part.

65.2 Section 65.1 is in addition to and not instead of any other remedy or course of action that may be available to the board or a party under this by-law or otherwise available by law.

#### COSTS

66.1 Subject to the regulations, the board may order that a party to an appeal under this Part or an intervenor pay another party or intervenor or the board any or all of the actual costs in respect of the appeal.

66.2 A failure by a person to comply with an order of the board under section 66.1 is a contravention of this by-law and, pursuant to section 81(2)(3) of the *Indian Act*, Chief and Council may apply to a court of competent jurisdiction for an order to require compliance.

#### DECISION OF BOARD

67.1 The board must issue a decision at the earliest opportunity after hearing an appeal under this Part.

67.2 On request by a party to the appeal, the board must provide written reasons for its decision.

#### NOTICE OF BOARD DECISION

68.1 The board must deliver a notice of its decision on an appeal under this Part to

68.1.1 the parties to the appeal and any intervenors;

68.1.2 the chief assessor; and

68.1.3 Chief and Council.

68.2 Notice under section 68.1 must include

68.2.1 the board's decision;

68.2.2 a statement that the decision may be appealed to a court of competent jurisdiction on a question of law; and

68.2.3 information on the procedures to be followed for such an appeal.

#### AMENDING THE ROLE TO REFLECT BOARD DECISIONS

69.1 On receipt of notice of the board's decision under section 68, the chief assessor must

69.1.1 ensure that all amendments ordered to be made in the assessment roll by the board are made promptly, and

69.1.2 ensure that a copy of the notice is available for public inspection during regular business hours.

69.2 If there is a conflict between the authenticated assessment roll and an amendment made under this section, the amendment prevails.

#### PART IX REFERENCES AND STATED CASES ON APPEAL ON QUESTION OF LAW TO COURT

70.1 At any stage of a proceeding before it, the board, on its own initiative or at the request of one or more of the persons affected by the appeal, may refer a question of law arising in the proceeding, in the form of a stated case, to a court of competent jurisdiction.

70.2 The stated case must be in writing and filed with the court registry, and must include a statement of the facts and all evidence material to the stated case.

70.3 The board must

70.3.1 suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given, and

70.3.2 decide the appeal in accordance with the opinion.

70.4 The stated case must be brought on for hearing within one month from the date on which it is filed under section 70.2.

70.5 The court may send the stated case back to the board for amendment and the board must promptly amend and return the stated case for the opinion of the court.

## APPEAL OF BOARD DECISION ON QUESTION OF LAW

71.1 Subject to section 71.2, a person affected by a decision of the board on appeal, including the chief assessor acting with the consent of the Chief and Council, may require the board to refer the decision to a court of competent jurisdiction for appeal on a question of law alone in the form of a stated case.

71.2 Within 21 days after receiving the decision referred to in section 71.1, the person must deliver to the board a written request to refer the decision to the court, and include in the request the question of law to be referred.

71.3 On receipt of the request under section 71.2, the board must promptly provide written notice of the request to

71.3.1 the parties to the appeal from which the reference is requested and any intervenors, and

71.3.2 the chief assessor, if the chief assessor was not a party.

71.4 Within 21 days after receiving the request under section 71.2, the board must file the stated case with the court registry, including the decision on appeal, a statement of the facts and all evidence material to the stated case.

71.5 The court may send the stated case back to the board for amendment and the board must promptly amend and return the stated case for the opinion of the court.

71.6 The costs of, and incidental to, a stated case under this section are at the discretion of the court.

71.7 The board must direct the chief assessor to make any amendment to the assessment roll necessary to give effect to a decision made by the court under this section.

TSAWWASSEN FIRST NATION ASSESSMENT BY-LAW  
SCHEDULE 2 TO THE AMENDMENT BY-LAW 1999

B.C. Reg. 411/95  
O.C. 1208/95

Deposited September 29, 1995

*Assessment Act*

**STANDARDS FOR THE CLASSIFICATION  
OF LAND AS A FARM REGULATION**

[includes amendments up to B.C. Reg. 438/97]

*Contents*

- 1 Interpretation
  - 2 Application of this regulation
  - 3 Application for classification of land as a farm
  - 4 Classification of land as a farm
  - 5 Gross annual value requirements
  - 6 Exception to requirement for sale of primary agricultural products
  - 7 Classification of leased land
  - 8 Classification as a developing farm
  - 9 Packing house
  - 10 Reporting requirements
  - 11 Declassification
- SCHEDULE A

**Interpretation**

- 1 In this regulation:
  - “December 31” means December 31 of the year preceding the year for which the assessment roll is completed;
  - “developing farm” means a farm classified in accordance with section 8;
  - “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,
      - (ii) the appropriate local price or prices shown in the farm price guide issued by the commissioner, or
      - (iii) statements from crop and livestock insurance payments,
    - (b) in the case of livestock
      - (i) the live weight price received for livestock but not including the killed or dressed prices,
      - (ii) the live weight price applied to the weight gained by livestock while being raised on the farm, or
      - (iii) the difference between the purchase and sale prices of each animal raised on the farm, and
    - (c) in the case of horticultural crops that are purchased and transplanted or moved to the farm for further growth, the difference between the purchase and sale prices of the crops;
  - “farm” means an area of land classified as such by the assessor;

- “farmer’s dwelling”** means a dwelling which is
- (a) located on or adjacent to the farm, and
  - (b) occupied by a person who is actively involved in the day-to-day activities of that farm;
- “gross annual value”** means the monetary worth of primary agricultural production based on a 12 month period ending October 31;
- “land”** includes land covered by water;
- “lease”** means a written agreement for the rental of all or part of one or more parcels of land;
- “livestock raising”** means
- (a) the rearing of domesticated animals for
    - (i) the production of food for human or animal consumption,
    - (ii) wool, hide, feather or fur production, or
    - (iii) breeding stock for purposes listed in subparagraph (i) or (ii), or
  - (b) horse rearing;
- “medicinal plant culture”** means to grow and cultivate plants used to cure disease or to relieve pain;
- “October 31”** means October 31 in the year preceding the year for which the assessment roll is prepared;
- “packing house”** means a structure used for the cleaning, sorting, grading, packing or storage of primary agricultural products;
- “primary agricultural production”** means a use of land for agricultural purposes as approved by the commissioner, following consultation with the Minister of Agriculture, Fisheries and Food, and listed on Schedule A of this regulation;
- “rearing”** means the breeding or raising of animals for sale;
- “unrealized value”** means
- (a) in relation to primary agricultural production other than livestock raising, the value of the primary agricultural production that has been produced on the farm in the 12 month period ending October 31 that has not been sold but is available and offered for sale or held for sale the following year, or
  - (b) in relation to livestock raising, where livestock has been raised for food for human or animal consumption on the farm in the 12 month period ending October 31 and has not been sold but is available and offered for sale or held for sale as food the following year,
    - (i) the increase in value attributable to weight gain of livestock raised for sale, or

STANDARDS FOR THE CLASSIFICATION OF  
LAND AS A FARM REGULATION

B.C. Reg. 411/95

- (ii) the estimated value of livestock born and raised for sale based on the current farm gate price.

[am. B.C. Regs. 343/96, s. 1; 438/97, s. 1.]

**Application of this regulation**

- 2 This regulation will be used to determine farm classification for assessment purposes for the 1998 and subsequent taxation years.

[am. B.C. Reg. 438/97, s. 2.]

**Application for classification of land as a farm**

- 3 (1) The application for classification of land as a farm must be delivered to the assessor on or before October 31 in the form prescribed by the Assessment Commissioner.
- (2) When ownership changes, the assessor may require the new owner to submit an application.

**Classification of land as a farm**

- 4 (1) Unless this regulation provides otherwise, the assessor must classify as farm all or part of a parcel of land used for
- (a) primary agricultural production,
  - (b) a farmer's dwelling, or
  - (c) the training and boarding of horses when operated in conjunction with horse rearing.
- (2) Land will only be classed as farm where part of a parcel or parcels of land are
- (a) necessary to the farm, and
  - (b) predominantly used for primary agricultural production.
- (3) Despite subsections (1) and (2), where land is part of a farm that lies within an agricultural land reserve designated under the *Agricultural Land Commission Act* and has no present use, the assessor must classify that land as a farm if
- (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 reasonable contribution to the farm operation,
  - (b) the owner certifies on the prescribed form that the land is being held for the purpose of primary agricultural production, and
  - (c) the parcel being used for primary agricultural production meets the other requirements of this regulation.
- (4) A farm operation is comprised of all or part of a parcel or group of parcels of land
- (a) contiguous or not,
  - (b) owned, or leased in accordance with section 7, and
  - (c) operated as an integrated unit.

- (5) A farm operation comprised of parcels of land within different assessment areas will only be classed as a farm where the assessor is satisfied that each parcel is
- (a) necessary to the farm, and
  - (b) predominantly used for primary agricultural production.
- [am. B.C. Regs. 343/96, s. 24; 438/97, s. 3.]

**Gross annual value requirements**

- 5 (1) Despite section 4, the classification of land as a farm requires the production of primary agricultural products on the farm by the owner or lessee in either the 12 month period ending October 31, or in the preceding 12 month period, having a gross annual value at farm gate prices of at least
- (a) \$2 500 if the area of land is between 8 000 m<sup>2</sup> and 4 ha,
  - (b) \$2 500 plus 5% of the actual value of the land for farm purposes in excess of 4 ha, if the area of land is more than 4 ha,
  - (c) \$10 000 if the total area of land is less than 8 000 m<sup>2</sup>, and
  - (d) despite paragraph (c), \$2 500 if the area of land has been reduced to less than 8 000 m<sup>2</sup> as a result of expropriation but only if the land remains in the same ownership.
- (2) Despite subsection (1) (c), if land is classified as a farm in 1995 and if the gross value of production is less than \$10 000, the land will continue to be classified as a farm so long as
- (a) the total area of the owned parcel or parcels is less than 8 000 m<sup>2</sup>,
  - (b) the land remains in the same ownership,
  - (c) the assessor is satisfied that the owner earns the greater part of his livelihood from the sale of primary agricultural products produced on the land, and
  - (d) the land meets the other requirements of this regulation.
- (3) Despite subsections (1) and (2), the sale of primary agricultural products from the farm must occur during each 12 month period ending October 31.
- (4) In determining the gross annual value, the assessor must
- (a) consider only the value of primary agricultural production which takes place on the farm, and
  - (b) include any unrealized value of primary agricultural production grown or raised on the farm in the 12 month period ending October 31.
- [am. B.C. Reg. 343/96, ss. 3 and 4.]

**Exception to requirement for sale of primary agricultural products**

- 6 Despite section 5, if primary agricultural production from the land is not sold but is produced in sufficient quantities to have met the gross annual value requirements if it

STANDARDS FOR THE CLASSIFICATION OF  
LAND AS A FARM REGULATION

B.C. Reg. 411/95

had been offered for sale, the assessor may classify the land as a farm if the primary agricultural production is grown and harvested for processing for sale or to be used in the preparation of manufactured derivatives to be made available for sale within 12 months after October 31.

**Classification of leased land**

- 7
- (1) In the case of leased land, a copy of the lease document must be submitted to the assessor on or before October 31 in order for the land to be classified as a farm.
  - (2) The lease document must contain the names and signatures of the lessee and lessor, the legal or other well defined description of the land being leased, the commencement date, the signing date, the duration of the lease, the lease area, the intended use of the leased land and the consideration for the lease.
  - (3) To be classed as a farm the leased land must
    - (a) be used for primary agricultural production and make a reasonable contribution to the farm operation, and
    - (b) be 8 000 m<sup>2</sup> or greater except if
      - (i) the land is in the Agricultural Land Reserve (ALR), and
      - (ii) despite section 4 (3), the land is used for primary agricultural production.
  - (4) Despite section 5 and section 7 (1), in the case of leases of Crown land issued after October 31, the assessor must classify all or part of the land as a farm if
    - (a) the application form referred to in section 3 is delivered to the assessor on or before December 31, and
    - (b) the assessor is satisfied that the farm meets the other requirements of this regulation.

**Classification as a developing farm**

- 8
- (1) Despite section 5 (1), (2) and (3), the assessor must classify land not yet in production as a developing farm if the assessor is satisfied the land is being developed as a farm and the application form referred to in section 3 shows that on or before October 31 the following conditions will be met:
    - (a) in the case of products produced from primary agricultural production that
      - (i) require less than one year after planting before harvesting occurs, there is a sufficient area prepared and planted to meet the requirements of this regulation on or before October 31 of the following year,
      - (ii) require 1 to 6 years to establish after planting before harvesting occurs, there is a sufficient area prepared and planted to meet the requirements of this regulation when harvesting occurs, and



- (iii) require 7 to 12 years to establish after planting, there is a sufficient area prepared and planted to meet the requirements of this regulation when harvesting occurs and the assessor determines that there is a reasonable expectation of profit from farming,
- (b) in the case of livestock, poultry, greenhouse or mushroom operations that require 1 year to establish before sales occur,
  - (i) the necessary buildings, structures and fencing are completed,
  - (ii) the required livestock and poultry are purchased and present, and
  - (iii) the assessor is satisfied that the farm will meet the requirements of this regulation on or before October 31 of the following year, and
- (c) in the case of aquaculture operations that require 2 years to establish before harvesting occurs,
  - (i) the buildings and structures are completed as required to meet the minimum gross annual value level for the farm,
  - (ii) the land is seeded, planted or stocked as required to meet the requirements of section 5 when production and sales occur, and
  - (iii) the assessor is satisfied that the farm will meet the requirements of this regulation on or before October 31 of the year that production and sales occur.
- (2) The owner or lessee must submit with the application form for approval by the assessor a development plan and site diagram which includes location and details of the crop to be planted, area, date of planting, expected yield, selling price and date of harvest.
- (3) Despite subsection (1) (a), the assessor must classify land as a developing farm if the following conditions are met:
  - (a) the required area of land is prepared for planting on or before October 31,
  - (b) the development plan shows that the crop will be planted by the spring of the year following application,
  - (c) the assessor is satisfied that a viable farm will be established in accordance with the requirements for that crop based on sound agricultural practices, and
  - (d) the developing farm will meet the requirements of this regulation when harvesting occurs.
- (4) When the farm meets the gross annual value requirements of section 5 of this regulation, the farm will no longer be classified as a developing farm under this section.

[am. B.C. Reg. 343/96, s. 5.]

**Packing house**

- 9 (1) This section applies despite other provisions of this regulation.

STANDARDS FOR THE CLASSIFICATION OF  
LAND AS A FARM REGULATION

B.C. Reg. 411/95

- 
- (2) Land, but not improvements, used for a packing house as part of a farm operation will be classed as a farm if
- (a) any authority having jurisdiction over the use of that land has regulated the use of that land to permit the growing and raising of crops, and
  - (b) more than 50% of the primary agricultural products which are cleaned, sorted, graded, packed or stored in the packing house are grown or raised on that farm operation.
- (3) Land, but not improvements, used for a packing house as part of a farm operation will be classified as a farm if
- (a) any authority having jurisdiction over the use of that land has regulated the use of that land to permit the growing and raising of crops,
  - (b) it was used for a packing house as part of a farm operation in 1997, and
  - (c) more than 10% of the primary agricultural products which were cleaned, sorted, graded, packed or stored in the packing house in 1997 was grown or raised on that farm operation.
- (4) Subsection (3) is repealed on January 1, 2003.  
[en. B.C. Reg. 438/97, s. 4.]

**Reporting requirements**

- 10 (1) Before or after the completion of any assessment roll the assessor may require the following information:
- (a) reporting from the owner or lessee to ensure that the farm continues to meet the requirements of this regulation;
  - (b) additional information from the owner or lessee, including receipts or copies of lease documentation, in support of farm classification.
- (2) Notice to provide information must be sent by mail or served personally by the assessor.
- (3) The owner or lessee must provide the information to the assessor within 21 days from the receipt of the notice or a longer period as specified in the notice.

**Declassification**

- 11 The assessor must declassify all or part of a parcel of land as a farm if
- (a) the owner or lessee fails to submit information as required by the assessor under section 10, or
  - (b) one or more of the following occurs on or before October 31:
    - (i) the land ceases to be used for primary agricultural production;
    - (ii) the new owner fails to submit a farm application form on or before October 31 as required by the assessor under section 3;
    - (iii) the land does not meet the use and other requirements of section 4;

- (iv) the land does not meet the production and value requirements of section 5;
  - (v) the land where primary agricultural products are not sold but are grown and harvested for processing for sale or to be used in the preparation of manufactured derivatives does not meet the requirements of section 6;
  - (vi) the leased land does not meet the requirements of section 7;
  - (vii) the owner or lessee does not follow a development plan approved by the assessor under section 8;
  - (viii) the land used for the cleaning, sorting, grading, packing or storage of primary agricultural products does not meet the requirements of section 9;
  - (ix) despite paragraph (a) and paragraphs (b) (i) to (viii), the land fails to comply with this regulation.
- [en. B.C. Reg. 438/97, s. 5.]

### SCHEDULE A

[am. B.C. Reg. 343/96, s. 6.]

#### PRIMARY AGRICULTURAL PRODUCTION

For the purposes of farm classification under the *Assessment Act*, primary agricultural production is:

- aquaculture
- apiculture
- Christmas tree culture (plantation and cultured native stand)
- dairying
- floriculture
- forage production
- forest seedling and seed production
- fruit and vegetable production
- grain and oilseed production
- herb production
- horse rearing
- horticulture
- hybrid cottonwood/poplar plantations
- insects raised for biological pest control
- livestock raising
- medicinal plant culture
- poultry and egg production

seed production

the raising of crops or animals for food for human or animal consumption

turf production

wool, hide, feather or fur production

but does not include:

- (i) the production of manufactured derivatives from agricultural raw materials,
- (ii) primary agricultural production for domestic consumption on the farm,
- (iii) the production of agricultural by-products,
- (iv) agricultural services, or
- (v) the breeding and raising of pets, except horses.

*NOTE: This regulation replaces B.C. Reg. 298/85.*

[Provisions of the *Assessment Act*, R.S.B.C. 1996, c. 20, relevant to the enactment of this regulation: section 23]

### COMMUNICATION TOWERS - Installed Rates Per Foot

Tower Rate Includes: Foundations, Supply, Freight, Erection, Paint, Warning Lights, Lightning Rods, Cabling, Connection Devices, Contractor's Mark-up, P.S.T. and Owners Costs  
 Tower Rate Excludes: Antennas, Dishes, Reflectors, Radar, Radomes, Communication Buildings, Interconnecting Cable Tray and Cable Bridges.

GUYED TOWERS (Triangular Base)														
Low Cost Guyed Towers (Non-CSA) Height In Feet	40'	60'	80'	100'	120'	140'	160'	180'	200'	220'	240'	260'	280'	300'
10" side dlm.	76	77	80	86	91	96	102	-	-	-	-	-	-	-
12" side dlm.	91	89	91	96	102	108	113	-	-	-	-	-	-	-
15" side dlm.	113	113	115	119	123	127	131	-	-	-	-	-	-	-
18" side dlm.	134	130	131	136	141	148	155	-	-	-	-	-	-	-
24" side dlm.	155	152	156	162	169	177	185	-	-	-	-	-	-	-
30" side dlm.	200	193	194	198	204	211	219							
Guyed Towers (CSA) Height In Feet	40'	60'	80'	100'	120'	140'	160'	180'	200'	220'	240'	260'	280'	300'
10" side dlm.	106	133	147	155	160	164	167	169	171	173	174	174	175	176
12" side dlm.	127	159	176	185	192	197	201	203	205	207	208	210	211	212
15" side dlm.	180	202	213	219	224	227	230	231	233	234	235	235	236	237
18" side dlm.	212	227	235	239	242	244	246	247	248	249	250	251	251	252
24" side dlm.	278	289	295	300	304	307	310	313	316	318	321	324	326	328
30" side dlm.	318	342	354	362	367	370	373	374	376	378	379	379	380	381
36" side dlm.	360	388	401	410	415	419	423	424	426	428	429	430	431	432
40" side dlm.	424	435	440	443	446	446	448	449	450	450	451	451	451	451
48" side dlm.	477	500	511	518	523	526	529	530	532	533	534	535	536	536
54" side dlm.	579	578	578	579	580	582	584	585	587	589	590	592	594	595

Note: For stepped towers, the rate per foot for each section will be based on the total overall height of the tower.

SELF SUPPORTED TOWERS (Triangular Base)														
Low Cost Self Supported (Non-CSA) Height In Feet	40'	60'	80'	100'	120'	140'	160'	180'	200'	220'	240'	260'	280'	300'
Light Weight	88	87	96	109	124	-	-	-	-	-	-	-	-	-
Med. Weight	100	101	111	125	140	-	-	-	-	-	-	-	-	-
Heavy Weight	152	141	145	155	168	-	-	-	-	-	-	-	-	-
Self Supported Towers (CSA) Height In Feet	40'	60'	80'	100'	120'	140'	160'	180'	200'	220'	240'	260'	280'	300'
Light Weight - No Platform	237	203	220	254	288	330	381	424	474	525	576	627	678	728
Medium Weight - (1) Platform	288	296	330	373	415	466	508	559	601	652	703	754	805	855
Heavy Weight - (2) or (3) Platforms	339	390	440	491	542	593	644	686	737	788	830	881	923	974

the actual value of the telecommunications cable shall be determined using a rate of one dollar.

[en. B.C. Reg. 287/90, s. 4; am. B.C. Reg. 504/92, s. 6.]

#### Cables under construction

8. Where a fibre optics cable, of a telecommunications corporation referred to in section 21 (1) (a) of the *Assessment Act* 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.

[en. B.C. Reg. 412/93, s. 6.]

#### Cable television

9. The actual value of the lines, cables and wires, including fibre optics cable, of a cable television corporation is determined using the rate of \$160 per subscriber drop.

[en. B.C. Reg. 482/95, s. 5.]

#### Towers

10. The actual value of a tower is determined using the rates set out in Appendix A.

[en. B.C. Reg. 421/98, s. 4.]

APPENDIX A  
[en. B.C. Reg. 421/98, s. 5.1]

COMMUNICATION TOWERS - Installed Rates Per Foot

GUYED TOWERS (Triangular Base)														
Low Cost Guyed Towers (Non-CSA) Height In Feet	40'	60'	80'	100'	120'	140'	160'	180'	200'	220'	240'	260'	280'	300'
10" side dim.	\$76	\$77	\$80	\$86	\$91	\$96	\$102	-	-	-	-	-	-	-
12" side dim.	\$91	\$89	\$91	\$96	\$102	\$108	\$113	-	-	-	-	-	-	-
15" side dim.	\$113	\$113	\$115	\$119	\$123	\$127	\$131	-	-	-	-	-	-	-
18" side dim.	\$134	\$130	\$131	\$136	\$141	\$148	\$155	-	-	-	-	-	-	-
24" side dim.	\$155	\$152	\$156	\$162	\$169	\$177	\$185	-	-	-	-	-	-	-
30" side dim.	\$200	\$193	\$194	\$198	\$204	\$211	\$219	-	-	-	-	-	-	-
Guyed Towers (CSA) Height In Feet	40'	60'	80'	100'	120'	140'	160'	180'	200'	220'	240'	260'	280'	300'
10" side dim.	\$106	\$133	\$147	\$155	\$160	\$164	\$167	\$169	\$171	\$173	\$174	\$174	\$175	\$176
12" side dim.	\$127	\$159	\$176	\$185	\$192	\$197	\$201	\$203	\$205	\$207	\$208	\$210	\$211	\$212
15" side dim.	\$180	\$202	\$213	\$219	\$224	\$227	\$230	\$231	\$233	\$234	\$235	\$235	\$236	\$237
18" side dim.	\$212	\$227	\$235	\$239	\$242	\$244	\$246	\$247	\$248	\$249	\$250	\$251	\$251	\$252
24" side dim.	\$278	\$289	\$295	\$300	\$304	\$307	\$310	\$313	\$316	\$318	\$321	\$324	\$326	\$328
30" side dim.	\$318	\$342	\$354	\$362	\$367	\$370	\$373	\$374	\$376	\$378	\$379	\$379	\$380	\$381
36" side dim.	\$360	\$388	\$401	\$410	\$415	\$419	\$423	\$424	\$426	\$428	\$429	\$430	\$431	\$432
40" side dim.	\$424	\$435	\$440	\$443	\$446	\$446	\$448	\$449	\$450	\$450	\$451	\$451	\$451	\$451
48" side dim.	\$477	\$500	\$511	\$518	\$523	\$526	\$529	\$530	\$532	\$533	\$534	\$535	\$536	\$536
54" side dim.	\$579	\$578	\$578	\$579	\$580	\$582	\$584	\$585	\$587	\$589	\$590	\$592	\$594	\$595

Note: For stepped towers, the rate per foot for each section will be based on the total overall height of the tower.

SELF SUPPORTED TOWERS (Triangular Base)														
Low Cost Self Supported (Non-CSA) Height In Feet	40'	60'	80'	100'	120'	140'	160'	180'	200'	220'	240'	260'	280'	300'
Light Weight	\$88	\$87	\$96	\$109	\$124	-	-	-	-	-	-	-	-	-
Med. Weight	\$100	\$101	\$111	\$125	\$140	-	-	-	-	-	-	-	-	-
Heavy Weight	\$152	\$141	\$145	\$155	\$168	-	-	-	-	-	-	-	-	-
Self Supported Towers (CSA) Height In Feet	40'	60'	80'	100'	120'	140'	160'	180'	200'	220'	240'	260'	280'	300'
Light Weight - No Platform	\$237	\$203	\$220	\$254	\$288	\$330	\$381	\$424	\$474	\$525	\$576	\$627	\$678	\$728
Medium Weight - (1) Platform	\$288	\$296	\$330	\$373	\$415	\$466	\$508	\$559	\$601	\$652	\$703	\$754	\$805	\$855
Heavy Weight - (2) or (3) Platforms	\$339	\$390	\$440	\$491	\$542	\$593	\$644	\$686	\$737	\$788	\$830	\$881	\$923	\$974

COMMUNICATION TOWERS - Installed Rates Per Foot

MONOPOLES															
Height In Feet		40'	60'	80'	100'	120'	140'	160'	180'	200'	220'	240'	260'	280'	300'
23	Monopoles, Stepped Pole	No Platform	\$229	\$254	\$288	\$339	\$390	\$440	\$491	\$551	\$601	-	-	-	-
24	Monopoles, Stepped Pole	(1) Platform	\$415	\$381	\$390	\$415	\$449	\$500	\$542	\$593	\$644	-	-	-	-
25	Monopoles, Tapered Pole	No Platform	\$271	\$305	\$356	\$415	\$474	\$542	\$601	\$669	\$737	-	-	-	-
26	Monopoles, Tapered Pole	(1) Platform	\$466	\$432	\$449	\$491	\$542	\$593	\$652	\$711	\$779	-	-	-	-
27	Each additional platform for monopoles													\$9,910 Each	

SUPPORT STRUCTURES & CUSTOM TOWERS for Radomes, Heavily Load Microwave Facilities, & Passive Repeaters, Etc.			
28	Structure Frame (including foundations)	Rate per cubic foot based on the volume enclosed within the exterior members of each frame. For passive repeaters, do not measure framing in the reflector or between reflector and support structure.	All sizes \$ 6.69 Per Cu.Ft.



## COMMUNICATION TOWERS - Installed Rate Per Foot

Tower Rates Includes: Foundations, Supply, Freight, Erection, Paint, Warning Lights, Lightning Rods, Cabling, Connection Devices, Contractor's Mark-up, P.S.T. and Owners Costs

Tower Rates Excludes: Antennas, Dishes, Reflectors, Radar, Radomes, Communication Buildings, Interconnecting Cable Tray and Cable Bridges.

		MONOPOLES													
Height in Feet		40'	60'	80'	100'	120'	140'	160'	180'	200'	220'	240'	260'	280'	300'
23	Monopoles, Stepped Pole No Platform	229	254	288	339	390	440	491	551	601	-	-	-	-	-
24	Monopoles, Stepped Pole (1) Platform	415	381	390	415	449	500	542	593	644	-	-	-	-	-
25	Monopoles, Tapered Pole No Platform	271	305	356	415	474	542	601	669	737	-	-	-	-	-
26	Monopoles, Tapered Pole (1) Platform	466	432	449	491	542	593	652	711	779	-	-	-	-	-
27	Each additional platform for monopoles														\$9.010 Each

SUPPORT STRUCTURES & CUSTOM TOWERS for Radomes, Heavily Load Microwave Facilities, & Passive Repeaters, Etc.			
28	Structure Frame (Including foundations)	Rate per cubic foot based on the volume enclosed within the exterior members of each frame. For passive repeaters, do not measure framing in the reflector or between reflector and support structure.	All sizes \$ 6.69 Per Cu Ft

TSAWWASSEN FIRST NATION ASSESSMENT BY-LAW  
SCHEDULE 4 TO THE AMENDMENT BY-LAW 1999

B.C. Reg. 226/86  
Assessment Commissioner

Deposited September 30, 1986

*Assessment Act*

**TELECOMMUNICATIONS CORPORATIONS  
VALUATION REGULATION**

[includes amendments up to B.C. Reg. 421/98]

*Contents*

1. Interpretation
  2. Application
  3. Telephone corporation pole lines, etc.
  4. Fibre optics cable
  5. Telegraph corporations, pole lines, etc.
  6. Telecommunications corporations, metallic cable
  7. Rate for abandoned telecommunications cable
  8. Cables under construction
  9. Cable television
  10. Towers
- Appendix A

**Interpretation**

1. In this regulation
  - "access line" means an individual capacity line circuit including associated cables, towers, poles and wires directly connecting a customer with a central telephone office;
  - "AT & T" means AT & T Canada Long Distance Services Company;
  - "B.C.R." means the British Columbia Railway Company;
  - "B.N.S.F." means the Burlington Northern and Santa Fe Railway Company;
  - "Cantel" means Rogers Cantel Inc;
  - "C.N.R." means the Canadian National Railway Company;
  - "C.P.R." means the Canadian Pacific 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;

**"subscriber"** means

- (a) a household of persons, whether occupying a single unit or a multiple unit residence to which cable television service is provided directly or indirectly, or
- (b) the owner or operator of a hotel, hospital, nursing home or other commercial or institutional premises to which cable television service is provided;

**"subscriber drop"** means the equipment or facilities used for the distribution of cable television programming services distributed on its basic band from the point at which these services are diverted from the distribution system to a television receiver, F.M. receiver, channel converter or other terminal device in a subscriber's household or premises for the exclusive benefit of that subscriber.

**"tower"** means a tower of a telecommunications corporation, unless the value of that tower has been included in the telephone access line rate or the cable television subscriber rate.

[en. B.C. Reg. 295/89, s. 2; am. B.C. Regs. 412/93, s. 1; 460/94, s. 1; 302/95, s. 1; 482/95, s. 1; 500/95, s. 1; 416/97, s. 1; 421/98, s. 1.]

## Application

2. This regulation shall be used for determinations of value for the purposes of assessment for the 1999 and subsequent taxation years.

[en. B.C. Reg. 287/90, s. 1; am. B.C. Regs. 504/92, s. 2; 412/93, s. 2; 460/94, s. 2; 482/95, s. 2; 353/96, s. 1; 416/97, s. 2; 421/98, s. 2.]

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**Telephone corporation pole lines, etc.**

3. The actual value of the pole lines, cables, towers, poles and wires of a telephone corporation shall be determined using the rate of \$327 per access line.

[en. B.C. Reg. 287/90, s. 2; am. B.C. Regs. 504/92, s. 3; 412/93, s. 3; 353/98, s. 2.]

**Fibre optics cable**

4. (1) In this section
- (a) "Class 1 fibre optics cable" means a cable owned by B.C. Tel and buried within a conduit,
  - (b) "Class 2 fibre optics cable" means AT & T's portion of a cable jointly owned by AT & T and C.N.R. which is buried within the rail right of way,
  - (c) "Class 3 fibre optics cable" means AT & T's portion of a cable jointly owned by AT & T 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 AT & T which is located primarily within an existing communications duct and runs between the Matsqui Test Centre and the Aldergrove microwave site,
  - (e) "Class 5 fibre optics cable" means a cable owned by AT & T, located primarily within an existing communications duct, and which runs either between a Test Centre and a railyard or between a Test Centre and a Test Centre,
  - (f) "Class 6 fibre optics cable" means a cable jointly owned by B.C. Tel and Teleglobe Canada, which is installed below ground 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 Cantel's portion of a cable jointly owned by Rogers Cable television, Cantel and AT & T, and installed in a C.P.R. right of way,
  - (i) "Class 9 fibre optics cable" means a submerged submarine cable owned by Teleglobe Canada,

- (j) "Class 10 fibre optics cable" means a cable not valued by any other rate,
- (k) "Class 11 fibre optics cable" means Cantel's portion of a cable jointly owned by Rogers Cable television, Cantel and AT & T, and installed in a B.N.S.F. right of way between the Vancouver Test Centre and the Burnaby Test Centre,
- (l) "Class 12 fibre optics cable" means AT & T's portion of a cable jointly owned by Rogers Cable television, Cantel and AT & T, and installed in a B.N.S.F. right of way between the Vancouver Test Centre and the Burnaby Test Centre,
- (m) "Class 13 fibre optics cable" means cable owned by Westel and installed in a B.C.R. Right of Way from Lone Butte to 100 Mile House,
- (n) "Class 14 fibre optics cable" means cable owned by Westel and installed in the Municipality of Prince George,
- (o) "Class 15 fibre optics cable" means AT & T's portion of a cable jointly owned by AT & T and Cantel and installed between the Aldergrove microwave site and the British Columbia/Washington border,
- (p) "Class 16 fibre optics cable" means Cantel's portion of a cable jointly owned by AT & T and Cantel and installed between the Aldergrove microwave site and the British Columbia/Washington border,
- (q) "Class 17 fibre optics cable" means cable owned by AT & T and installed between the Burnaby microwave site and Teleglobe's head office in Burnaby,
- (r) "Class 18 fibre optics cable" means cable owned by B.C. Tel, and installed aerially between Parksville and Campbell River,
- (s) "Class 19 fibre optics cable" means a cable owned by B.C. Tel and installed within an existing communications duct between Whalley and the B.C./Washington border,
- (t) "Class 20 fibre optics cable" means a cable owned by B.C. Tel and installed primarily aerially between Vancouver and the B.C./Alberta border,
- (u) "Class 21 fibre optics cable" means a cable owned by B.C. Tel and installed primarily aerially between Kamloops and Prince George,

- (v) "Class 22 fibre optics cable" means a cable owned by B.C. Tel and installed primarily aerially between Prince George and Terrace or between Prince George and Jackman,
- (w) "Class 23 fibre optics cable" means a cable owned by Starcom International Optics Corporation and installed between Vancouver and the British Columbia/Washington border,
- (x) "Class 24 fibre optics cable" means AT & T's portion of a cable jointly owned by Rogers Cable television, Cantel and AT & T, and installed in a C.P.R. right of way.

(2) The actual value of a fibre optics cable, unless section 9 applies, is determined using the following rates:

Class 1	\$122 155 per kilometre
Class 2	\$9 876 per kilometre
Class 3	\$5 467 per kilometre
Class 4	\$17 471 per kilometre
Class 5	\$14 015 per kilometre
Class 6	\$46 036 per kilometre
Class 7	\$11 822 per kilometre
Class 8	\$7 931 per kilometre
Class 9	\$54 581 per kilometre
Class 10	\$800 per fibre per kilometre
Class 11	\$4 250 per kilometre
Class 12	\$51 896 per kilometre
Class 13	\$14 106 per kilometre
Class 14	\$20 789 per kilometre
Class 15	\$58 681 per kilometre
Class 16	\$9 345 per kilometre
Class 17	\$229 577 per kilometre

Class 18	\$11 791 per kilometre
Class 19	\$19 272 per kilometre
Class 20	\$20 711 per kilometre
Class 21	\$9 342 per kilometre
Class 22	\$10 499 per kilometre
Class 23	\$81 659 per kilometre
Class 24	\$19 034 per kilometre

[en. B.C. Reg. 460/94, s. 3; am. B.C. Regs. 302/95, s. 2; 482/95, s. 3; 353/96, s. 3; 416/97, s. 3; 421/98, s. 3.]

#### Telegraph corporations, pole lines, etc.

5. 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.

[en. B.C. Reg. 295/89, s. 5.]

#### Telecommunications corporations, metallic cable

6. The actual value of the metallic cable of a telecommunications corporation is determined using the following rates:
- \$27 792 per kilometre, for cable below ground;
  - \$16 049 per kilometre, for submerged submarine cable;
  - \$1 per kilometre for cable out of service.

[en. B.C. Reg. 353/96, s. 4.]

#### Rate for abandoned telecommunications cable

7. Where, in respect of a telecommunications cable referred to in section 21 (1) (a) of the *Assessment Act*,
- a senior executive of the corporation provides the Assessment Commissioner with documentation certifying that the cable has been properly abandoned, and
  - the telecommunications cable would, if valued under section 19 of the *Assessment Act* and in that reference to section 21 of the *Assessment Act*, have no value,