

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 Tzeachten First Nation, in the Province of
British Columbia, at a meeting held on the 20th day of September, 1993.

**TZEACHTEN FIRST NATION
BUDGET AND EXPENDITURE BY-LAW - 1992**

Dated at Hull, Quebec

this 30th day of June 1994.


Dan E. Goodleaf
Deputy Minister

TZEACHTEN FIRST NATION
BUDGET AND EXPENDITURE BY-LAW
- 1992 -

TZEACHTEN FIRST NATION

BUDGET AND EXPENDITURE BY-LAW - 1992

WHEREAS pursuant to section 83(1) of the Indian Act the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land in a reserve with respect to any matters rising out of or ancillary to such purpose;

AND WHEREAS the Council of the Tzeachten First Nation, (also known as the Tzeachten Indian Band) enacted the Tzeachten Indian Band Property Taxation By-law (the "Taxation By-law") pursuant to section 83(1) of the Indian Act on February 11, 1992;

AND WHEREAS the Council of the Tzeachten First Nation collected \$108,668.56 under the Taxation By-law for the calendar year ending December 31, 1992;

AND WHEREAS the Council of the Tzeachten First Nation incurred expenditures totalling \$20,755.51 in administering the Taxation By-law for the calendar year ending December 31, 1992;

WITHOUT PREJUDICE TO THE EXISTING ABORIGINAL RIGHTS OF THE FIRST NATION, BE IT HEREBY RESOLVED that the Chief and Council of the Tzeachten First Nation enacts the following By-law pursuant to section 83(1) the Indian Act for the purpose of authorizing the expenditure of revenue raised under the Taxation By-law for the calendar year ending December 31, 1992;

PART 1 - INTERPRETATION

SHORT TITLE

1.1 This By-law may be cited as the Taxation Expenditure By-law - 1992.

DEFINITIONS

2.1 In this By-law:

"administrative costs" include but are not limited to:

1. remuneration of the assessor, collector and any other employees engaged by the First Nation to administer this By-law, the Assessment By-law or the Taxation By-law;
2. remuneration of the members of the Assessment Review Committee and Court of Revision as authorized by the Assessment By-law;
3. legal fees incurred in preparing and defending any challenges to this By-law, the Assessment By-law and the Taxation By-law; and
4. any other costs reasonably incurred by the First Nation in preparing, administering, enforcing and defending this By-law, the Assessment By-law and the Taxation By-law;

"Assessment Review Committee" means the Assessment Review Committee as described in section 35 of the Assessment By-law;

"Assessment By-law" means the Tzeachten Indian Band Property Assessment By-law dated February 11, 1992 and any amendments thereto;

"Assessment Services Agreement" means the agreement between the British Columbia Assessment Authority and the First Nation dated March 11, 1992, a copy of which is attached as Appendix "A" to this By-law;

"assessor" means assessor as defined in the Assessment By-law;

"Chief and Council"	means the Chief and Council of the First Nation;
"Collector"	means the collector as defined in the Taxation By-law;
"Court of Revision"	means Court of Revision as defined in the Assessment By-law;
"First Nation"	means the Tzeachten First Nation, also known as the Tzeachten Indian Band which is a band as defined in section 2(1) of the Indian Act;
"fiscal year"	means January 1 of any year to December 31 of the succeeding year;
"holder"	means a holder as defined in the Taxation By-law;
"Indian Act"	means the Indian Act, R.S.C. 1985, c. I-5 and any amendments thereto;
"local government services"	means local services as defined in the Taxation By-law;
"Minister"	means the Minister of Indian Affairs and Northern Development;
"Municipal Act"	means the Municipal Act, R.S.B.C. 1979, c. 290 and any amendments thereto;
"provincial taxing authority"	means <ul style="list-style-type: none"> (i) a municipality, a regional district or an improvement district as defined in the Municipal Act, (ii) the Minister of Finance and Corporate Relations, on behalf of the Province, under the Taxation (Rural Area) Act, or

- (iii) any other local or provincial public authority that is authorized under an enactment to impose real property taxes or receive revenue from real property taxes or collected for it by the Surveyor of Taxes or by a municipality;

"Resolution" means a resolution passed by a majority of the councillors of the First Nation present at a duly convened meeting of the Chief and Council;

"Taxation By-Law" means the Tzeachten Indian Band Property Taxation By-law dated February 11, 1992 and any amendments thereto;

"taxation fund" means the account or accounts maintained in the name of the First Nation at a financial institution designated solely for the purpose of depositing moneys raised or received under the Taxation By-law; and

"Taxation (Rural Area) Act" means the Taxation (Rural Area) Act, R.S.B.C. 1979, c. 400 and any amendments thereto.

PART 2 - INVESTMENT AND EXPENDITURE OF TAXATION MONEYS

INVESTMENT OF TAXATION MONEYS

3.1 All revenue raised under the Taxation By-law shall be deposited into the taxation fund.

3.2 All monies deposited into the taxation fund may be invested in

3.1.1 securities of Canada or of a province;

3.1.2 securities guaranteed for principal and interest by Canada or by a province;

- 3.1.3 investments guaranteed by a chartered bank; or
- 3.1.4 deposits in a savings institution or evidence of membership in a credit union or trust company.

EXPENDITURE OF TAXATION MONEYS

- 4.1 The Chief and Council may, by Resolution or under this By-law, authorize or ratify the expenditure of monies deposited into the taxation fund for the following purposes:
 - 4.1.1 payment of administrative costs incurred by the First Nation in preparing, administering, enforcing and defending this By-law, the Assessment By-law and the Taxation By-law;
 - 4.1.2 where local government services are provided by the First Nation, for payment of the actual costs incurred by the First Nation in providing such local government services;
 - 4.1.3 where an agreement has been entered into with a provincial taxing authority for the provision of local government services, for payment to the provincial taxing authority for the provision of such local government services;
 - 4.1.4 where an agreement has been entered into with the British Columbia Assessment Authority for the provision of assessment services, for payment to the British Columbia Assessment Authority for the provision of such services; and
 - 4.1.5 payment of tax refunds or any other amounts which the First Nation is required to make to holders under the Taxation By-law.
- 4.2 The Chief and Council hereby ratify the following expenditure of monies made from the taxation fund during the fiscal year ending December 31, 1992:

- 4.2.1 \$11,592.10 for payment of administrative costs incurred by the First Nation in preparing, administering and enforcing this By-law, the Assessment By-law and the Taxation By-law.
 - 4.2.2 \$7,925.71 paid to the British Columbia Assessment Authority for the provision of assessment services pursuant to the Assessment Services Agreement; and
 - 4.2.3 \$1,237.70 paid to holders for tax refunds which the First Nation was required to make pursuant to the Taxation By-law during the fiscal year ending December 31, 1992.
- 4.3 The expenditure described in section 4.2.1 to 4.2.3 of this By-law is more particularly itemized in the financial statement attached as Appendix "B" to this By-law.
- 4.4 No expenditure shall be made out of the taxation fund that
- 4.4.1 is not authorized or ratified under this By-law;
 - 4.4.2 would result in an expenditure in excess of moneys on deposit in the taxation fund; or
 - 4.4.3 would reduce the balance available in the taxation fund so that it would not be sufficient to meet the commitments chargeable against it.

PART 3 - GENERAL PROVISIONS

TENSE

- 5.1 Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

HEADINGS

- 6.1 The headings contained in this By-law are inserted for convenience of

reference only and form no part of this By-law.

PLURAL

7.1 Whenever the singular or masculine is used in this By-law, the same shall be construed as meaning the plural or feminine.

CONFIDENTIALITY

8.1 A person who has custody of or control over information or records under this By-law shall not disclose the information or records to any other person except:

8.1.1 in the course of administering or enforcing this or any other By-law of the First Nation,

8.1.2 in court proceedings relating to this or any other By-law of the First Nation.

DATE IN FORCE

9.1 This By-law is in force from the date of approval by the Minister.

AMENDMENT

10.1 Any section of this By-law may be amended by a by-law of Chief and Council and approved by the Minister.

SEVERABILITY

11.1 A finding by a court that a provision of this By-law is void or invalid shall not affect the validity of the rest of the By-law.

EXTENSION OF TIME

12.1 The Chief and Council may by a Resolution, extend the time within which anything under this By-law is required to be done, and anything

done within the extended period of time is as valid as if it had been done within the time provided for by this By-law.

REVOCATION

13.1 The Tzeachten Indian Band Expenditure By-law - 1991 dated September 17th, 1993 and any subsequent amendments thereto are hereby revoked.

This By-law is hereby made and approved at a duly convened meeting of the Chief and Council of the Tzeachten First Nation, also known as the Tzeachten Indian Band this 20th day of September, 1993.

Chief

Blenda Campbell

Councillor

[Signature]

Councillor

APPENDIX "A"

APPENDIX "A"

This Agreement made the 11th day of March, 1992

BETWEEN: THE BRITISH COLUMBIA ASSESSMENT AUTHORITY
having its head office at 1537 Hillside Avenue,
in the City of Victoria, Province of
British Columbia
(hereinafter referred to as the "Authority")
OF THE FIRST PART

AND: THE TZEACHTEN INDIAN BAND
in the District of Chilliwack, Province of
British Columbia
(hereinafter referred to as the "Band")
OF THE SECOND PART

WHEREAS:

- A. The Federal Indian Act RSC 1985, C.I-5, was amended in 1988 to clarify the powers of Bands to levy property taxes on reserve lands, including those portions of reserves that had been conditionally surrendered or designated for development or lease.
- B. On August 3rd 1990, B.C. Regulation 251/90 brought into force the Indian Self Government Enabling Act S.B.C. 1990, c. 52 to assist Indian bands in the implementation of systems of taxation of their reserve lands under Indian land taxation laws.
- C. On October 30, 1990, the Band delivered a notice to the Minister of Native Affairs for the Province of British Columbia (hereinafter called the Minister) in accordance with section 9 of the Act declaring the intention of the Band to enact an Indian land taxation law to impose independent band taxation, without concurrent real property taxation under Provincial law, on the following reserve (hereinafter called the "assessment area"), commencing in calendar year 1991:

Tzeachten 13
- D. On January 7, 1991, the Minister issued a certificate in accordance with section 10 of the Act acknowledging receipt of the Band's notice of their intention to independently impose taxation on their reserve lands.

This Agreement made the 11th day of March, 1992

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Tzeachten 13
- D. On January 7, 1991, the Minister issued a certificate in accordance with section 10 of the Act acknowledging receipt of the Band's notice of their intention to independently impose taxation on their reserve lands.

- E. On September 27, 1991, the Band enacted Indian land assessment and taxation bylaws, in accordance with the notice delivered under section 9 of the Indian Self Government Enabling Act, exempting all persons with interests in real property in the assessment area on and after January 1, 1992, from liability for real property taxes under every Provincial enactment, and making the same persons liable to independent taxation by the Band for their interest in real property in the assessment area.
- F. Section 36 of the Indian Self Government Enabling Act provides that the Assessment Authority may contract with the Band for the purpose of providing assessment services to the Band for the assessment area to which the Indian land taxation law applies.
- G. The band did not proceed with independent taxation of their assessment area for the 1991 taxation year.
- H. The Band has requested that the Authority provide assessment services to the Band with respect to the assessment area for the 1992 - 1996 (inclusive) taxation years.

Now therefore:

In consideration of the terms, exchange of promises, conditions and provisions contained herein, the parties agree as follows:

1. In this Agreement
 - "assessed value" means the actual value that land and improvements would have had on July 1 had they and all other land and improvements been on July 1 in the physical condition that they are in on September 30 and had their permitted use been on July 1 the same as on September 30;
 - "assessor" has the meaning set out in the Band's Assessment Bylaw;
 - "Band's Assessment Bylaw" means the Property Assessment Bylaw enacted by the Band on September 27, 1991 as amended from time to time;
 - "Band's Taxation Bylaw" means the Property Taxation Bylaw enacted by the Band on September 27, 1991 as amended from time to time;
 - "Chief" has the meaning set out in the Band's Assessment Bylaw
 - "Chief and Council" has the meaning set out in the Band's Assessment Bylaw
 - "Commissioner" means the Assessment Commissioner appointed under the Assessment Authority Act, R.S.B.C. 1979, c. 22.

"exemption" shall mean those exemptions set out in section 3 of the Band's Taxation Bylaw;

"improvements" has the meaning set out in the Band's Assessment Bylaw;

"land" has the meaning set out in the Band's Assessment Bylaw;

"manufactured home" means any structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to be moved from one place to another by being towed or carried, and to provide

- (a) a dwelling house or premises,
- (b) a business office or premises,
- (c) accommodation for any purpose other than those referred to in paragraphs (a) and (b),
- (d) shelter for machinery or other equipment, or
- (e) storage, workshop, repair, construction or manufacturing facilities;

"net taxable value" means the assessed value of land or improvements in the assessment area after the application of all applicable exemptions from taxation as set out in the Band's Taxation Bylaw;

"parcel" has the meaning set out in the Band's Assessment Bylaw;

"property" has the meaning set out in the Band's Assessment Bylaw;

"September 30" and July 1" mean

- (a) in relation to an assessment roll completed as required by section 17 of the Band's Assessment Bylaw, September 30 and July 1 of the year during which the assessment roll is completed, and
- (b) in relation to a revised assessment roll completed as required by section 17 or section 61 of the Band's Assessment Bylaw, September 30 of the year during which the revised assessment roll is completed, and July 1 of the year immediately before that.

"taxation year" is the year in which the taxes are payable.

2. The Authority shall provide to the Band the assessment services (hereinafter called "the services") set out in Schedule "A" to this Agreement.
3. The Band shall:
 - i) include in its levy a tax on the net taxable value of all assessed properties in the assessment area to pay for provision of the services (herein called the "taxes levied"). This tax shall be levied for each class of property set out in the Assessment Bylaw, at the same rate as the levy applied for that taxation year by the Authority to properties of the same class in the province for the maintenance of its operating fund;

- ii) where the band requires the Authority to assess non-taxable properties, it shall pay to the Authority the costs to produce those assessments (herein called "other costs"). These other costs shall be the same amount as the taxes which would have been levied on these properties for provision of the assessment services if the properties had been taxable, and shall be payable to the Authority on the same terms and conditions as the taxes levied;
 - iii) collect the taxes levied for provision of services and any other costs; and
 - iv) pay to the Authority the sums levied for provision of the services by the Authority and any other costs no later than the 1st day of October in the taxation year.
4. The Band agrees that the Band will not use information obtained from the Authority for any purpose other than the assessment and taxation of lands and improvements in the assessment area and their own administrative purposes and will use its best efforts to ensure that no other person uses information from the Authority to harass members of the public or for any purpose that is contrary to law.
5. In the event of a failure to pay, when due, the levied sum referred to in paragraph 3, or where the Band breaches one of the provisions of paragraph 4 of this Agreement, the Authority may, give notice of termination of this Agreement to the Band, which notice, notwithstanding any provision herein contained shall be effective upon the date such notice is given and at which time the services shall cease. If the Band does not agree that there has been a breach of paragraph 4 of this Agreement, or in the event of any other disagreement between the parties as to the terms of this agreement, then the Authority and the Band shall
- (a) appoint a mediator acceptable to both parties to mediate the disagreement, or
 - (b) refer the disagreement to an arbitrator, acceptable to both parties, and whose decision shall be binding on the parties.

Notwithstanding anything otherwise stated in this Agreement where the Authority terminates this Agreement due to a breach of provisions of paragraph 4 of this Agreement, or the Band gives notice of termination less than 60 days prior to the date on which the assessment roll is to be provided to the Chief and Council, the Band shall pay the levied sum or the sum which would otherwise have been levied, which sum is referred to in paragraph 3 of this Agreement, to the Authority when due or would have been due.

Subject to the provisions of the immediately preceding paragraphs, this Agreement may be terminated by either party hereto on 60 days notice in writing, one to the other.

Further, if at any time alterations occur to the provincial legislation with respect to property assessment which are substantial in the opinion of the Authority, including but not limited to the introduction of an annual assessment roll, or alterations in the calendar for assessment roll production, the Authority, may in its sole discretion terminate this agreement on 60 days notice in writing to the Band.

Further, unless specifically provided elsewhere in this Agreement, neither the Band nor the Authority, shall be entitled to any compensation, indemnity or damages as a consequence of any termination of this Agreement by the other party.

6. The Authority may at anytime or times enter into an agreement of an identical, similar or different nature with any band of Indians, or any person. The term "person" shall include any association, company, society, municipality and partnership.
7. Notwithstanding any deferment of taxes by the Band, the Band shall pay to the Authority, on the dates the levy would otherwise become due and owing, the amount of the levy which would have been payable for the services with respect to the property for which the taxes have been deferred.
8. Classification of the land and improvements in the assessment area shall be done by the assessor in accordance with the classes of property prescribed by Chief and Council pursuant to section 8 of the Band's Assessment Bylaw.
9. Notwithstanding anything otherwise stated in this Agreement the assessment services do not include the determination of the assessed values for
 - i) highways, or portions of highways,
 - ii) coal or other minerals, or
 - iii) machinery and equipment of properties classified as major industrial.
10.
 - i) The actual value of land classified as farm land shall be determined by the assessor using the rates prescribed by the Commissioner for that purpose and adopted by resolution of the Band attached as Schedule "B" to this Agreement.
 - ii) An owner of land may apply to the Commissioner to have all or part of his land classified as a farm and the application shall be made in the form and manner prescribed by the Commissioner for that purpose and adopted by resolution of the Band attached as Schedule "B" to this agreement.
 - iii) The standards for classification of land as a farm may be prescribed by the Commissioner, which standards shall be adopted by resolution of the Band attached as Schedule "B" to this Agreement.

11. The actual value of
 - (1) the pole lines, metallic or fibre optic cables, towers, poles, wires, transformers, conduits, and mains of a telecommunications, trolley coach, bus or electrical power corporation, but not including substations;
 - (2) the track in place of a railway corporation, whether the track is on a public highway, or on a privately owned right-of-way;
 - (3) the pipe lines of a pipe line corporation for the transportation of petroleum, petroleum products, or natural gas, including valves, cleanouts, fastenings, and appurtenances located on the right-of-way, but not including distribution pipelines, pumping equipment, compressor equipment, storage tanks and buildings;
 - (4) the right-of-way for pole lines, cables, towers, poles, wires, transformers, conduits, mains, and pipe lines referred to in subsections (1) and (3);
 - (5) the right-of-way for track referred to in subsection (2)shall be determined by the assessor using the rates prescribed by the Commissioner for that purpose and adopted by resolution of the Band attached as Schedule "B" to this Agreement.
12. The actual value of land classified as:
 - i) managed forest land
 - ii) unmanaged forest landshall be determined by the assessor using the rates prescribed by the Commissioner for that purpose and adopted by resolution of the Band attached as Schedule "B" to this Agreement.
13. Nothing in this Agreement shall preclude the Band and the Authority from entering into further contracts for the provision of services, in addition to those set out in Schedule "A" to this Agreement on a fee for service basis.
14. The Band agrees that the assessor may, subject to the provisions of the Band's Assessment Bylaw or the Band's Taxation Bylaw, for any purpose relating to assessment, enter into or on and inspect land and improvements of any property classification in the assessment area. If the assessor so requests, the Band agrees to provide the assessor with a written authorization enabling the assessor or his staff to enter residential properties for the purposes of assessment.
15. i) It is further agreed between the parties that where the terms of this Agreement are inconsistent with the Band's Assessment Bylaw or the Band's Taxation Bylaw, as amended from time to time, the terms of this Agreement shall govern and be binding upon the parties except in cases where the same may be contrary to law

or beyond the delegatory or other powers of one or both of the parties.

- ii) Except in the case of inconsistency, this Agreement shall be construed in accordance with the Band's Assessment Bylaw and the Band's Taxation Bylaw.

16. Notwithstanding anything otherwise stated in this Agreement, it is further agreed between the parties that

- i) the Assessor shall not defend, nor shall he be required to defend, the issue of the assessability of manufactured homes within the assessment area or any other jurisdictional issue affecting the Band's right or ability to assess, before the Court of Revision, the Assessment Review Committee, the Federal Court of Canada, or the Supreme Court of Canada,
- ii) regardless of the outcome of any assessability appeals with respect to manufactured homes or any other jurisdictional issues, the Authority shall be paid, when due, the levied sum set out in paragraph 3 for every assessed property in the assessment Area, and
- iii) in the case of the defense of any assessment, where it is the opinion of the Assessor that legal counsel is required to adequately defend the assessment, the cost of provision of the legal counsel shall be borne by the Authority. Where it is the opinion of the Assessor that legal counsel is not required to defend an assessment, but the Band wishes legal counsel to be employed, the Band shall bear the costs for the services rendered by such legal counsel.

Whenever an assessment is required to be defended, the case shall be conducted, in all respects, by the Assessor. Without limiting the generality of the foregoing, conduct of the case shall include but not be limited to the appointment, instruction and, unless otherwise provided in this contract, payment of the counsel defending the assessment and shall also include the sole discretion to determine whether a case should be further appealed to or defended before the Assessment Review Committee, the Federal Court of Canada or the Supreme Court of Canada.

17. The Band acknowledges that any information obtained or used by the Authority in helping the Assessor to complete the Assessment Roll (hereafter called the confidential information) is the sole and exclusive property of the Authority. Provided however that such information shall be kept confidential by the Authority and shall not be used without the prior written agreement of the Band for any purpose other than

- i) those related to the performance of the services pursuant to this Agreement

ii) the provision of information respecting properties in the assessment area, which is found on the assessment roll and sales information through on-line access, data advice tapes, and microfiche, to customers or agents of the Authority, or

iii) as may be required by law.

The Authority shall have sole and uncontrolled discretion as to whom and how any of the confidential information can be disseminated, if at all. Without limiting the generality of the foregoing, the release of any of the confidential information to the Band would also be at the sole and uncontrolled discretion of the Authority. This paragraph shall prevail if it is inconsistent with the Band's Assessment Bylaw or the Band's Taxation Bylaw.

Further, the Band shall not, directly or indirectly, disclose or use, at any time, either during or subsequent to the term of this Agreement, any information concerning the Authority's processes, methods, formulae, sources of information, contracts, finances, personnel, their duties and capabilities, research plans, policies and intentions, including the dissemination of any knowledge or information which might prove prejudicial to the Authority.

18. Although the Authority may be unable to do all that is required of an assessor as provided under the Band's Assessment Bylaw the Band is still desirous of the assistance of the Authority.
19. The Band further agrees to indemnify and save harmless the Authority against all actions, proceedings, liability, claims, damages, costs and expenses in relation to and arising out of provision by the Authority of the the assessment services required under this Agreement provided that the Authority acts prudently and without negligence.
20. If, at any time during the term of this Agreement, the parties shall deem it necessary or expedient to make any alteration or addition to this Agreement they may do so by a written Agreement between them which shall have the same force as if it had originally formed part of this Agreement.
21. The invalidity of any provision of this Agreement shall not affect any other provision of it, but the Agreement shall be construed as if the invalid provision had been omitted.
22. Both parties agree to do everything necessary to ensure that the terms of this Agreement take effect.
23. The Band agrees to advise the Assessor of any assignments, transfers, commencements or terminations of leases with respect to any property in the assessment area as soon as possible after the occurrence of the event.

24. All notices, requests, demands or other communications required to be given or made hereunder shall be in writing and shall be deemed to be well and sufficiently given if hand delivered or mailed by registered mail as follows:

i) if to the Band:

Tzeachten Band
45585 Promontory Road
Box 278
Sardis, B.C.
V2R 1A6

ii) if to the Authority:

The British Columbia Assessment Authority
Langley/Matsqui/Abbotsford Assessment Area Office
2670A Minter Street
Clearbrook, B.C.
V2T 3K2

Any notice or other communication so given or made shall be conclusively deemed to have been given and received when delivered personally, if delivered personally, or on the second business day next following the date of mailing, if mailing by registered mail, except in the case of the disruption of postal services, then in such event notice shall be delivered.

25. This Agreement shall be for a term of 5 years (hereinafter called the "term") commencing on the 1st day of January, 1992, unless sooner terminated as herein provided. If this Agreement has not been terminated by December 31, 1996 the term of this Agreement, shall upon agreement of the parties, be extended for another year on the same terms and conditions.

IN WITNESS WHEREOF THE PARTIES hereto have executed this Agreement the day and year first above written.

SIGNED, SEALED and DELIVERED by)
the Assessment Commissioner on)
behalf of the British Columbia)
Assessment Authority in the)
presence of:)

[Signature])

[Signature]

SIGNED, SEALED and DELIVERED by)
the Chief and Councillors)

in the presence of:)

Donna Maser)

[Signature]
Chief

[Signature]
Councillor

Shonda Campbell
Councillor

Councillor

Councillor

SCHEDULE "A"

Assessment Services

As required by the Band in Accordance with this agreement, the Band's Assessment Bylaw, and the Band's Taxation Bylaw, as amended from time to time, the Authority agrees to create an assessment roll for each odd numbered taxation year, and a revised assessment roll for each even numbered taxation year. More particularly the Authority agrees, as and when required by the Band's Assessment Bylaw to

- 1) provide assessed values for all land and improvements in the assessment area except
 - a) vacant and unoccupied Band land,
 - b) all vacant and unoccupied land held under C.P.,
 - c) real property that is used primarily for educational, cultural, religious, the housing of band members, and for community purposes, except as otherwise prescribed by Chief and Council,
 - d) pollution control installations prescribed by By-law,
 - e) a highway or portion of a highway.
- 2) provide to the Chief and Council of the Band an assessment roll setting out real property being assessed in the assessment area,
- 3) deliver an assessment notice to every person listed in the assessment roll whose real property or interest in real property is assessed. Provided however, the form must be approved by the Band and delivered to the Authority at least 3 weeks prior to the date for delivery of the assessment notices,
- 4) defend, on behalf of the Band, the assessed values as set out in the assessment roll, before the Court of Revision, Assessment Review Committee, the Federal Court of Canada and the Supreme Court of Canada;
- 5)
 - i) provide a final assessment roll,
 - ii) notify each appellant and person affected by an appeal of the decisions of the Court of Revision,
 - iii) correct the assessment roll as directed by the Court of Revision, Assessment Review Committee, Federal Court of Canada or Supreme Court of Canada.
- 6) During the term of the Contract, provide to the Band data advice tapes and other materials provided to other taxing jurisdictions on the same terms and conditions that they are provided to those other taxing jurisdictions.

SCHEDULE "B"

- resolution to be supplied by Band

TZEACHTEN INDIAN BAND COUNCIL RESOLUTION

DATE APPROVED AT COUNCIL MEETING: FEBRUARY 11, 1992

DISTRICT: VANCOUVER

PROVINCE: BRITISH COLUMBIA

PLACE OF APPROVAL: SARDIS, B.C.

QUORUM: 2

The Tzeachten Indian Band does hereby resolve that:

WHEREAS: on the 13th day of August, 1991, the Tzeachten Indian Band passed the Tzeachten Indian Band Property Assessment By-law, which was approved by the Minister of Indian Affairs and Northern Development on September 27, 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: section 11 of the said Property Assessment By-law makes provision for the actual value of managed forest land and unmanaged forest land to be prescribed by the commissioner and adopted by Band Council Resolution;

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

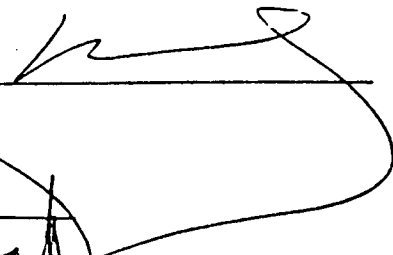
Schedule E: Application for Classification as a Farm

Schedule F: Land Values for Farm Land


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

BE IT HEREBY RESOLVED THAT: the following commissioner's land values are hereby adopted pursuant to section 11 of the Tzeachten Indian Band Property Assessment By-law and are attached hereto:


Schedule H: Land and Cut Timber Values



Chief



Councillor



Councillor

SCHEDULE A

RAILWAY AND PIPELINE CORPORATIONS VALUATION SCHEDULE

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 September 30 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, and
 - (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.

(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, \$134 600 for each kilometer;
- (b) for Class 2 track, \$111 100 for each kilometer;
- (c) for Class 3 track, \$75 300 for each kilometer;
- (d) for Class 4 track, \$65 700 for each kilometer;
- (e) for Class 5 track, \$12 700 for each kilometer;
- (f) for Class 6 track, \$51 700 for each kilometer.

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, or other certificate acceptable to Chief and Council, 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 zero.
- (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.

APPENDIX

Outside diameter of Pipe in Milimeters	Rate per Kilometer
Under 76	\$ 14,800
76 or more and under 88	15,900
88 or more and under 114	19,100
114 or more and under 141	28,600
141 or more and under 168	30,700
168 or more and under 219	35,000
219 or more and under 273	45,600
273 or more and under 323	71,000
323 or more and under 355	108,100
355 or more and under 406	118,700
406 or more and under 457	162,200
457 or more and under 508	236,400
508 or more and under 558	242,700
558 or more and under 609	262,900
609 or more and under 660	337,100
660 or more and under 711	357,200
711 or more and under 762	383,700
762 or more and under 863	403,900
863 or more and under 914	453,700
914 or more and under 965	480,200
965 or more and under 1016	567,100
1016 or more and under 1066	651,900
1066 or more and under 1219	711,300
1219 or more and under 1422	872,400
1422 and more	1,011,200

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.....	\$2 410 per acre
For the pipelines of a pipeline corporation other than gathering pipelines.....	\$980 per acre
For the gathering pipelines of a pipeline corporation.....	\$136 per acre
For the transmission lines of an electrical power corporation.....	\$980 per acre
For the fibre optics cables of a telecommunications corporation.....	\$980 per acre

SCHEDULE C

ELECTRICAL POWER CORPORATIONS VALUATION SCHEDULE

Interpretation

1. The following definitions apply herein
 - "circuit kilometer" means one kilometer 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, \$26 587 per circuit kilometer;
 - (b) Class 2, \$19 196 per circuit kilometer;
 - (c) Class 3, \$14 125 per circuit kilometer;
 - (d) Class 4, \$4 867 per circuit kilometer.

**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 138 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, \$31 971 per circuit kilometer;
- (b) Class 2, \$40 460 per circuit kilometer;
- (c) Class 3, \$798 488 per circuit kilometer;
- (d) Class 4, \$453 356 per circuit kilometer;
- (e) Class 5, \$477 568 per circuit kilometer;
- (f) Class 6, \$315 803 per circuit kilometer;
- (g) Class 7, \$59 587 per circuit kilometer;
- (h) Class 8, \$70 166 per circuit kilometer;
- (i) Class 9, \$212 560 per circuit kilometer;
- (j) Class 10, \$280 359 per circuit kilometer;
- (k) Class 11, \$6 887 564 per circuit kilometer;
- (l) Class 12, \$168 544 per circuit kilometer;
- (m) Class 13, \$526 455 per circuit kilometer.

**Electrical power corporation
special cases**

4. 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.

SCHEDULE D

**TELEPHONE AND TELEGRAPH
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;

"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;

"September 30" means September 30 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 \$373 per access line.

Fibre optics cable

3. (1) In this section

- (a) "Class 1 fibre optics cable" means a cable for which less than 25% of the capital expenditure to complete the cable has been expended by September 30,
- (b) "Class 2 fibre optics cable" means a cable for which 25 to 49% of the capital expenditure to complete the cable has been expended by September 30,
- (c) "Class 3 fibre optics cable" means a cable for which 50 to 74% of the capital expenditure to complete the cable has been expended by September 30,
- (d) "Class 4 fibre optics cable" means a cable for which 75

- to 99% of the capital expenditure to complete the cable has been expended by September 30, and
- (e) "Class 5 fibre optics cable" means a complete fibre optics cable on September 30.

- (2) The actual value of a fibre optics cable shall be determined using the following rates:
- (a) for "Class 1 fibre optics cable",
- (i) \$15 200 per kilometer if
 - (A) the cable is encased in a conduit,
 - (B) the average depth of the conduit in the system is more than 3 feet, and
 - (C) 80% or more of the cable is installed below ground level,
 - (ii) \$2 550 per kilometer if the cable
 - (A) is not encased in a conduit, and
 - (B) is installed below ground level at an average depth in the system of less than 5 feet,
 - (iii) \$1 650 per kilometer if 80% or more of the cable is installed at or above ground level, and
 - (iv) \$8 450 per kilometer, in any other case;
- (b) for "Class 2 fibre optics cable",
- (i) \$45 050 per kilometer if
 - (A) the cable is encased in a conduit,
 - (B) the average depth of the conduit in the system is more than 3 feet, and
 - (C) 80% or more of the cable is installed below ground level,
 - (ii) \$7 550 per kilometer if the cable
 - (A) is not encased in a conduit, and
 - (B) is installed below ground level at an average depth in the system of less than 5 feet,
 - (iii) \$4 900 per kilometer if 80% or more of the cable is installed at or above ground level, and
 - (iv) \$24 950 per kilometer, in any other case;
- (c) for "Class 3 fibre optics cable",
- (i) \$75 500 per kilometer if
 - (A) the cable is encased in a conduit,
 - (B) the average depth of the conduit in the system is more than 3 feet, and
 - (C) 80% or more of the cable is installed below ground level,
 - (ii) \$12 650 per kilometer if the cable
 - (A) is not encased in a conduit, and
 - (B) is installed below ground level at an average depth in the system of less than 5 feet,
 - (iii) \$8 200 per kilometer if 80% or more of the cable is installed at or above ground level, and
 - (iv) \$41 850 per kilometer, in any other case;
- (d) for "Class 4 fibre optics cable",
- (i) \$106 000 per kilometer if
 - (A) the cable is encased in a conduit,

- (B) the average depth of the conduit in the system is more than 3 feet, and
- (C) 80% or more of the cable is installed below ground level,
- (ii) \$17 750 per kilometer if the cable
 - (A) is not encased in a conduit, and
 - (B) is installed below ground level at an average depth in the system of less than 5 feet,
- (iii) \$11 500 per kilometer if 80% or more of the cable is installed at or above ground level, and
- (iv) \$58 750 per kilometer, in any other case;
- (e) for "Class 5 fibre optics cable"
 - (i) \$121 750 per kilometer if
 - (A) the cable is encased in a conduit,
 - (B) the average depth of the conduit in the system is more than 3 feet, and
 - (C) 80% or more of the cable is installed below ground level,
 - (ii) \$20 400 per kilometer if the cable
 - (A) is not encased in a conduit, and
 - (B) is installed below ground level at an average depth in the system of less than 5 feet,
 - (iii) \$13 200 per kilometer if 80% or more of the cable is installed at or above ground level, and
 - (iv) \$67 500 per kilometer, in any other case.

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 kilometer.

Telecommunications corporation, metallic cable

- 5. The actual value of the metallic cable of a telecommunications corporation shall be determined using the following rates:
 - (a) \$32 950 per kilometer, for cable below ground;
 - (b) \$19 000 per kilometer, for submarine cable.

Rate for abandoned telecommunications cable

- 6. Despite sections 3 and 5, the rate used to determine the actual value of a fibre optic or metallic cable of a telecommunications corporation referred to in section 9 (A) of the By-Law shall be reduced to zero if
 - (a) a senior executive of the corporation gives the commissioner a letter certifying that the cable has not been used by the corporation for at least one year, and
 - (b) the actual value of the cable, as a telecommunications cable, would be zero, if that value were determined under sections 6 and 7 of the By-Law instead of section 9.

SCHEDULE E

APPLICATION FOR CLASSIFICATION AS A FARM

Form of application

1. An application by an owner of land under section 10 of the By-Law to have all or part of his land classified as a farm under section 3 of "Standards for the Classification of Land as a Farm" shall be in the attached form entitled "Application for Farm Classification", and
2. An application by an owner of land under section 10 of the By-Law to have all or part of his land classified as a farm under section 7 of "Standards for the Classification of Land as a Farm" shall be in the attached form entitled "Farm Classification - Application Requiring Farm Development Plan under section 7 of the 'Standards for the Classification of Land as a Farm'".

ROLL NO. _____

APPLICATION FOR FARM CLASSIFICATION

1. OWNERS NAME AND ADDRESS _____

2. TYPE OF FARMING OPERATION _____
3. IF ADDING TO AN EXISTING FARM UNIT, DESCRIBE LANDS ALREADY IN FARM CLASS
(either Legal Description or Assessment Roll No.(s)) _____

PLEASE RETURN THIS APPLICATION TO:	ASSESSOR USE:

4. STATE UNITS OF MEASURE USED THROUGHOUT THIS APPLICATION:
check either IMPERIAL eg. acres, pounds, tons etc.
or METRIC eg. hectares, kilograms, tonnes etc.

5. LANDS UNDER THIS APPLICATION

	ASSESSMENT ROLL NUMBER(S)	BRIEF LEGAL DESCRIPTION	TOTAL AREA	O-OWNED OR L-LEASED
a.				
b.				
c.				
d.				
e.				

NOTE: if all or part of above property is leased, attach a copy of the lease.

6. PRESENT LAND INVENTORY of above lands

	ASSESSMENT ROLL NUMBER(S)	AREA CULTIVATED	AREA PERMANENT PASTURE	AREA ROUGH CLEARED	AREA UNIMPROVED	AREA WASTELAND
a.						
b.						
c.						
d.						
e.						

THERE ARE _____ ACRES / HECTARES IRRIGATED

THERE ARE _____ ACRES / HECTARES FENCED

7. FURTHER EXPLANATION, IF NEEDED, OF THE LANDS UNDER APPLICATION:

8. PRESENT PRODUCTION of Farm Products

For the 12 month period from _____ day/month/year to _____ day/month/year

CROP AND HORTICULTURE PRODUCTION

TYPE	AREA PLANTED	QTY. PRODUCED	QTY. MARKETED	INCOME FROM MARKETED PRODUCT	PRODUCTS HELD FOR SALE EST. VALUE
				\$	\$
				\$	\$
				\$	\$
				\$	\$
				\$	\$

LIVESTOCK AND ANIMAL PRODUCTS PRODUCTION including horse breeding
NOTE: If born on farm, weight and cost not required

TYPE	PURCHASES or ON FARM BIRTHS			
	NO.	DATE	WEIGHT	COST
				\$
				\$
				\$
				\$
				\$

NO.	DATE	WEIGHT	MARKETED PRODUCTION		PRODUCTS HELD FOR SALE EST. VALUE
			REC'D	NET	
			\$	\$	
			\$	\$	
			\$	\$	
			\$	\$	
			\$	\$	

POULTRY AND EGG PRODUCTION

Flock size _____

TYPE	QTY. PRODUCED	QTY. MARKETED	INCOME FROM MARKETED PRODUCT	PRODUCTS HELD FOR SALE EST. VALUE
			\$	\$
			\$	\$
			\$	\$
			\$	\$
			\$	\$

AQUICULTURE AND OTHER FARM PRODUCTION

TYPE	AREA IN PROD'N	QTY. PRODUCED	QTY. MARKETED	INCOME FROM MARKETED PRODUCT	PRODUCTS HELD FOR SALE EST. VALUE
				\$	\$
				\$	\$
				\$	\$
				\$	\$
				\$	\$

TOTAL INCOME FROM MARKETED PRODUCTION IS \$ (A)
 TOTAL ESTIMATED VALUE OF PRODUCTS HELD FOR SALE IS \$ (B)
 TOTAL INCOME \$ (A&B)

9. IS YOUR PRESENT FARM OPERATED UNDER A QUOTA SYSTEM? YES NO

DOES YOUR PRESENT FARMING OPERATION COME UNDER THE FOLLOWING PROGRAMS?

- 1. British Columbia Crop Insurance Act YES NO
- 2. Farm Income Assurance Act YES NO

10. PLANNED PRODUCTION FOR THE FOLLOWING YEAR:

11. FOR LIVESTOCK, GREENHOUSE, POULTRY AND MUSHROOM OPERATIONS, GIVE DETAILS OF BUILDINGS, STRUCTURES AND FENCES COMPLETED.

12. IN THE CASE OF AQUICULTURE AND CROPS THAT REQUIRE 2 OR MORE YEARS TO ESTABLISH BEFORE PRODUCTION CAN OCCUR, PROVIDE DETAILS BELOW.
 If necessary, additional remarks in support of this Application should be attached on extra sheets.

OR STOCKED		YIELD	DATE	UNIT VALUE	PROJECTED INCOME
TYPE	AREA				
				\$	\$
				\$	\$
				\$	\$
				\$	\$
				\$	\$

13. FARM SITE PLAN

OWNERS CERTIFICATION

In the case of livestock operations, all buildings, structures and fencing are completed for livestock containment, the required livestock are purchased or present, and I certify that the operation will meet the requirements of Standards for the Classification of Land as a Farm, section 3, subsection (1) (a) or (b) next year.

Signature _____

In the case of greenhouse, mushroom and poultry operations, the buildings and structures are completed and I certify that the operation will meet the requirements of Standards for the Classification of Land as a Farm, section 3, subsection (1) (a) or (b) next year.

Signature _____

I hereby certify that the information given in this application and in any documents attached is true and correct to the best of my knowledge.

OWNER'S SIGNATURE _____ DATE _____ PHONE NO. _____

FARM CLASSIFICATION

1. OWNERS NAME AND ADDRESS _____

2. TYPE OF FARMING OPERATION _____

3. STATE UNITS OF MEASURE USED THROUGHOUT THIS APPLICATION:
 check either IMPERIAL eg. acres, pounds, tons etc.
 or METRIC eg. hectares, kilograms, tonnes etc.

4. LANDS UNDER THIS APPLICATION

	ASSESSMENT ROLL NUMBER(S)	BRIEF LEGAL DESCRIPTION	TOTAL AREA ^H	O-OWNED OR L-LEASED
a.				
b.				
c.				
d.				
e.				

NOTE: if all or part of above property is leased, attach a copy of the lease.

5. PRESENT LAND INVENTORY of above lands

	ASSESSMENT ROLL NUMBER(S)	AREA CULTIVATED	AREA PERMANENT PASTURE	AREA ROUGH CLEARED	AREA UNIMPROVED	AREA WASTELAND
a.						
b.						
c.						
d.						
e.						

THERE ARE _____ ACRES / HECTARES IRRIGATED

THERE ARE _____ ACRES / HECTARES FENCED

PLEASE RETURN THIS APPLICATION TO THE ASSESSMENT COMMISSIONER C/O:	ASSESSOR USE:

6. PRESENT BUILDINGS, LIVESTOCK, MACHINERY AND OTHER FARM IMPROVEMENTS

Completed or in place as of the date of this application.

Attach extra sheets if necessary.

a. BUILDINGS AND STRUCTURES (excluding any dwelling)

TYPE	SIZE	\$ VALUE
		\$
		\$
		\$

b. LIVESTOCK

TYPE	NUMBER	\$ VALUE
		\$
		\$
		\$

c. MACHINERY AND EQUIPMENT

TYPE	SIZE	\$ VALUE
		\$
		\$
		\$
		\$
		\$

d. OTHER FARM IMPROVEMENTS OR DEVELOPMENTS THAT HAVE BEEN COMPLETED

TYPE	NUMBER	\$ VALUE
		\$
		\$
		\$
		\$
		\$

7. PRESENT PRODUCTION of Farm Products
 For the 12 month period from _____ to _____
 day/month/year day/month/year

CROP AND HORTICULTURE PRODUCTION

TYPE	AREA PLANTED	QTY. PRODUCED	QTY. MARKETED	INCOME FROM MARKETED PRODUCT	PRODUCTS HELD FOR SALE EST. VALUE
				\$	\$
				\$	\$
				\$	\$
				\$	\$

LIVESTOCK AND ANIMAL PRODUCTS PRODUCTION including horse breeding
 NOTE: if born on farm, weight and cost not required.

TYPE	PURCHASES or ON FARM BIRTHS				MARKETED PRODUCTION					PRODUCTS HELD FOR SALE EST. VALUE
	NO.	DATE	WEIGHT	COST	NO.	DATE	WEIGHT	REC'D	NET	
				\$				\$	\$	
				\$				\$	\$	
				\$				\$	\$	
				\$				\$	\$	
				\$				\$	\$	

POULTRY AND EGG PRODUCTION Flock size _____

TYPE	QTY. PRODUCED	QTY. MARKETED	INCOME FROM MARKETED PRODUCT	PRODUCTS HELD FOR SALE EST. VALUE
			\$	\$
			\$	\$
			\$	\$
			\$	\$

AQUICULTURE AND OTHER FARM PRODUCTION

TYPE	AREA IN PROD'N	QTY. PRODUCED	QTY. MARKETED	INCOME FROM MARKETED PRODUCT	PRODUCTS HELD FOR SALE EST. VALUE
				\$	\$
				\$	\$
				\$	\$
				\$	\$

TOTAL INCOME FROM MARKETED PRODUCTION IS \$ (A)
 TOTAL ESTIMATED VALUE OF PRODUCTS HELD FOR SALE IS \$ (B)
 TOTAL INCOME \$ (A&B)

8. DEVELOPMENT PLANS to meet the requirements of Sec. 3 (1) of the Standards for the Classification of Land as a Farm

a. LAND BASE — Clearing, Ditching, Draining, Irrigation, Cultivating etc. to be done.

ASSESSMENT ROLL NO.	KIND	AREA	DEVELOPMENT COSTS			DATE OF DEVELOPMENT	
			OWNER	CONTRACT	TOTAL	START	COMPLETION
			\$	\$	\$		
			\$	\$	\$		
			\$	\$	\$		
			\$	\$	\$		

b. BUILDINGS AND STRUCTURAL IMPROVEMENTS (excluding any dwelling) TO BE MADE

TYPE PROPOSED	USE	SIZE	CONSTRUCTION COSTS			DATE OF CONSTRUCTION	
			OWNER	CONTRACT	TOTAL	START	COMPLETION
			\$	\$	\$		
			\$	\$	\$		
			\$	\$	\$		
			\$	\$	\$		

c. MACHINERY AND EQUIPMENT TO BE PURCHASED

TYPE	USE	COST	PROPOSED DATE OF PURCHASE	TYPE	USE	COST	PROPOSED DATE OF PURCHASE
		\$				\$	
		\$				\$	

9. PLANNED PRODUCTION of Farm Products

For the 12 month period from

_____ day/month/year

to

_____ day/month/year

PLANNED CROP AND HORTICULTURE PRODUCTION

TYPE	AREA	PLANNED DATE OF PLANTING	YIELD	ESTIMATED PRODUCTION	PLANNED DATE OF SALE	PROJECTED SALES
						\$
						\$
						\$
						\$

PLANNED LIVESTOCK AND ANIMAL PRODUCTS PRODUCTION
including horse breeding

TYPE	PLANNED PURCHASES or ON FARM BIRTHS		NUMBER OR QTY. PRODUCED	UNIT VALUE	PLANNED DATE OF SALE	PROJECTED SALES
	NO.	DATE				
				\$		\$
				\$		\$
				\$		\$
				\$		\$

PLANNED POULTRY AND EGG PRODUCTION

Flock size _____

H

TYPE	PLANNED PURCHASES		NUMBER OR QTY. PRODUCED	UNIT VALUE	PLANNED DATE OF SALE	PROJECTED SALES
	NO.	DATE				
				\$		\$
				\$		\$
				\$		\$
				\$		\$

PLANNED AQUICULTURE AND OTHER FARM PRODUCTION

TYPE	PLANNED PURCHASES		NUMBER OR QTY. PRODUCED	UNIT VALUE	PLANNED DATE OF SALE	PROJECTED SALES
	NO.	DATE				
				\$		\$
				\$		\$
				\$		\$
				\$		\$

YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
19----	19----	19----	19----	19----

11. FARM SITE PLAN

12. ADDITIONAL REMARKS IN SUPPORT OF THIS APPLICATION

OWNERS CERTIFICATION

I will meet the requirements of section 3 (1) of the Farm Standards by

_____ day / month / year

I hereby certify that the information given in this application and in any documents attached is true and correct to the best of my knowledge.

OWNERS SIGNATURE _____ DATE _____ PHONE NO. _____

SCHEDULE F

LAND VALUES FOR FARM LAND

1. The attached land value schedules are prescribed for use by assessors on and after September 30, 1984 in determining the actual value of land as a farm.

SCHEDULES

In these schedules,

- (a) where the land use indicated is "orchards-vineyards", land is rated by number according to the productivity of the soil type for tree fruits, on a scale of 0 - 100 with 100 being the highest degree of productivity;
- (b) where the land use is other than "orchards-vineyards", land is rated according to a number appearing in a "land capability" or "soil capability" column, and the numbers 1 to 7 in either of those columns refer respectively to soil capability classes 1 to 7 of the "Soil Capability Classification for Agriculture" contained in The Canada Land Inventory Report No. 2 - 1965 published by the Department of Regional Economic Expansion (Canada), which soil capability classes may be summarized as follows:
 - Class 1 - Soils with no significant limitations in use for crops;
 - Class 2 - Soils with moderate limitations that restrict the range of crops or require moderate conservation practices;
 - Class 3 - Soils with moderately severe limitations that restrict the range of crops or require special conservation practices;
 - Class 4 - Soils with severe limitations that restrict the range of crops or require special conservation practices or both;
 - Class 5 - Soils with very severe limitations that restrict their capability to producing perennial forage crops, and improvement practices are feasible;
 - Class 6 - Soils capable only of producing perennial forage crops, and improvement practices are not feasible;
 - Class 7 - Soils with no capability for arable culture or permanent pasture; and the numbers 8 and 9 refer respectively to land comprising the

farmstead curtilage and land comprising an oil
or gas well site area situate on farm land;
and

- (c) the "rate code" or "rating" column is for office use
only.

LAND VALUES FOR FARM LAND

FARM LAND VALUATION SCHEDULE 13-2

ASSESSMENT AREA: (13) Dewdney-Alouette

Land Use	1		2		3		4		5		6		7		8	
LAND CAPABILITY	CULTIVATABLE \$ PER ACRE	RATE CODE	SPECIAL CROP IRRIGATED CROP \$ PER ACRE	RATE CODE	ROUGH CLEARED ROUGH PASTURE \$ PER ACRE	RATE CODE	PERMANENT PASTURE \$ PER ACRE	RATE CODE	UNIMPROVED \$ PER ACRE	RATE CODE	\$ PER ACRE	RATE CODE	\$ PER ACRE	RATE CODE	\$ PER ACRE	RATE CODE
1																
2	3,390	9112	4,235	9122	1,060	9132			880	9152						
3	2,710	9113	3,385	9123	1,490	9133			700	9153						
4	1,900	9114	2,375	9124			1,040	9144	490	9154						
5	1,370	9115					790	9145	410	9155						
6	WASTE								15	9156						
7	WASTE								15	9157						
8 Farmstead	3,390	9118														

Total:
 Nicomen Island
 Dewdney
 Farm land values to be applied to lands within
 the Fraser River Flood Plain

LAND VALUES FOR FARM LAND

FARM LAND VALUATION SCHEDULE 16 - 1

ASSESSMENT AREA: (16) Chilliwack

Land Use	1		2		3		4		5		6		7		8		
	LAND CAPABILITY	CULTIVATABLE \$ PER ACRE	RATE CODE	SPECIAL CROP SEPARATED CROP \$ PER ACRE	RATE CODE	ROUGH CLEARED ROUGH PASTURE \$ PER ACRE	RATE CODE	PERMANENT PASTURE \$ PER ACRE	RATE CODE	UNIMPROVED \$ PER ACRE	RATE CODE	\$ PER ACRE	RATE CODE	\$ PER ACRE	RATE CODE	\$ PER ACRE	RATE CODE
1		4,280	9011			2,350	9031			1,110	9051						
2		3,570	9012			1,950	9032			930	9052						
3		2,850	9013	4,280	9023	1,560	9033			740	9053						
4		2,000	9014	3,990	9024			1,100	9044	520	9054						
5		1,660	9015					830	9045	430	9055						
6		WASTE								15	9056						
7		WASTE								15	9057						
8 Farmstead		4,200	9018														

Chilliwack Lowlands - Fraser River Flood Plain

LAND VALUES FOR FARM LAND

FARM LAND VALUATION SCHEDULE 15-1

ASSESSMENT AREA: (15) Langley-Matsqui-Abbotsford

Land Use	1		2		3		4		5		6		7		8	
LAND CAPABILITY	CULTIVATABLE \$ PER ACRE	RATE CODE	SPECIAL CROP IRRIGATED CROP \$ PER ACRE	RATE CODE	ROUGH CLEARED ROUGH PASTURE \$ PER ACRE	RATE CODE	PERMANENT PASTURE \$ PER ACRE	RATE CODE	UNIMPROVED \$ PER ACRE	RATE CODE	\$ PER ACRE	RATE CODE	\$ PER ACRE	RATE CODE	\$ PER ACRE	RATE CODE
1																
2	3,430	9012			1,900	9032			900	9032						
3	2,760	9013	4,000	9023	1,320	9033			720	9033						
4	1,930	9014	4,000	9024			1,060	9044	300	9034						
5	1,600	9015					800	9045	420	9035						
6	WASTE								15	9036						
7	WASTE								15	9037						
8 Formalised	3,430	9018														

Langley Islands - Highland in Langley Municipality

LAND VALUES FOR FARM LAND

FARM LAND VALUATION SCHEDULE 15-6

ASSESSMENT AREA: (15) Langley-Matsqui-Abbotsford

Land Use	1		2		3		4		5		6		7		8	
LAND CAPABILITY	CULTIVATABLE \$ PER ACRE	RATE CODE	SPECIAL CROP IRRIGATED CROP \$ PER ACRE	RATE CODE	ROUGH CLEARED ROUGH PASTURE \$ PER ACRE	RATE CODE	PERMANENT PASTURE \$ PER ACRE	RATE CODE	UNIMPROVED \$ PER ACRE	RATE CODE	\$ PER ACRE	RATE CODE	\$ PER ACRE	RATE CODE	\$ PER ACRE	RATE CODE
1																
2	3,360	9312			1,850	9332			870	9332						
3	2,690	9313	3,840	9323	1,480	9333			700	9333						
4	1,880	9314	3,840	9324			1,040	9344	490	9334						
5	1,360	9315					780	9345	410	9335						
6	WASTE								15	9336						
7	WASTE								15	9337						
8 Farmstead	3,360	9318														

Matsqui Dying within the Municipality of Matsqui

SCHEDULE G

STANDARDS FOR THE CLASSIFICATION OF
LAND AS A FARM

Interpretation

1. (1) The following definitions apply herein
 - "breeding of horses for sale" means that part of an operation directly involved with horse breeding and raising, but does not include an equestrian centre, the boarding of horses, or training of horses or pleasure horse riding operations;
 - "farm gate price" means the price actually received by the producer from the sales of primary agricultural production as evidenced by receipts for those sales or, 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;
 - "feedlot" means an area of land used for livestock fattening or finishing for market;
 - "livestock raising" means the breeding or raising of livestock, including fallow deer and bison, for food for human consumption or the breeding of horses for sale;
 - "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;
 - "July 1" means July 1 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 July 1 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 July 1 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 horses born and raised for sale, or
 - (iii) 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 By-law in all other respects.

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 July 1 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 July 1, 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, \$1,600, 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, \$1,600 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 September 30 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 "July 1" in section 1(1) does not apply and the actual value of the land for farm purposes shall be determined as at July 1 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 July 1 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 September 30 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.

**Determining gross value
of annual production**

3. 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 July 1.

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.

Farm gate price from a feedlot

5. The assessor shall determine the annual gross value of production at farm gate prices from a feedlot by subtracting the price paid by the operator for the livestock from the price obtained by the operator on the sale of the livestock.

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 commissioner 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 commissioner receives the application and the plan before July 1; and
 - (c) the commissioner 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 September 30 of the year preceding the year for which the assessment roll is prepared.
- (3) For this section, annual crops planted but not harvested before July 1 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 Commissioner 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 herein, land that ceases to be used for primary agricultural production on or before September 30 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 September 30 of the year preceding the year for which the assessment roll is prepared shall not be classified as a farm.

SCHEDULE H

LAND AND CUT TIMBER VALUES

Interpretation

1. (1) The following definitions apply herein

"Christmas tree" means a tree cut and scaled as a Christmas tree under the Forest Act;

"grade" means

(a) with respect to a coastal area, the quality of cut timber as defined in the Schedule of Coast Timber Grades under the Scaling Regulation, B.C. Reg. 563/78, and

(b) with respect to an interior area, the quality of cut timber by size designated by the term "large logs", being logs of 30 cm and greater top diameter; or small logs, being logs of less than 30 cm top diameter;

"salvage timber" means cut timber that has a product value reduced by 30% or more because of damage by fire, insects, disease, windthrow, landslide or rising water;

"shipping point" means, with respect to Christmas trees, that point where Christmas trees are sorted, graded and baled for initial distribution to market;

"special forest product" means a product of cut timber as defined in section 1 of the Forest Act, but does not include a Christmas tree;

"ungraded" means cut timber which does not have a grade;

"valuation area" means

(a) with respect to a coastal area, the valuation areas numbered 1 to 4 on the map in located at the office of the Commissioner, and

(b) with respect to an interior area, the valuation areas numbered 5 to 9 on the map located at the

office of the Commissioner.

(2) The references in Appendix A to

- (a) good, medium and poor, in relation to soil quality, is a reference to the classification in the "site index equations and curves for the major tree species in British Columbia" - Forest Inventory Report No. 1 of the Ministry of Forests revised September, 1981,
- (b) nonproductive and inoperable, in relation to soil quality, means
 - (i) for nonproductive, the classification as low site in the report referred to in paragraph (a), and land which is physically incapable of growing commercial tree species, and
 - (ii) for inoperable, land which is productive of commercial tree species but is of such physical nature as to prevent harvesting by currently accepted methods, and
- (c) "class 1", "class 2" and "class 3", in relation to topography of land, mean
 - (i) for class 1, all land that is generally flat to gently rolling, or has slopes, on average over the whole property, of less than 40%,
 - (ii) for class 2, all land that has slopes, on average over the whole property, of between 40% and 60%, and
 - (iii) for class 3, all land that is generally rocky, broken and has severe limitations to logging caused by rock outcrops, and has slopes, on average over the whole property, greater than 60%.

Determination of value - land

- 2. (1) The value of land shall be determined by reference to the land values for the appropriate valuation area having regard to topography, access and soil quality as set out in Appendix A.
- (2) All land subject to seasonal flooding, which will support cottonwood but will not support coniferous tree species, shall be valued at 50% of the rate set out in Appendix A.

Determination of value - cut timber

3. (1) The value of cut timber of appropriate species and grade shall be determined using the rates set out in Appendix B.
- (2) The value of special forest products shall be determined using the rates shown in the column headed "ungraded" for species and grade in Appendix B.
- (3) Subject to subsection (4), the value of salvage timber shall be determined at between 50% and 70% of the rates determined under subsection (1).
- (4) Where the product value of cut salvage timber is reduced by more than 50%, the value of that timber shall be determined as nil.

TZEACHTEN TAXATION CENTRE

Consolidated Statement for December 31st 1992

	Consolidated Y.T.D.
REVENUES:	
INAC	0.00
District of Chilliwack	0.00
District of Langley	0.00
District of Matsqui	0.00
District of Mission	0.00
Taxes Collected	119105.48
Homeowner's Grant	-11793.12
Interest Earned	1356.20
TOTAL REVENUES	108668.56
EXPENSES:	
Legal Fees/Appeals	1032.73
Bank Charges	22.80
Assessment Authority	3511.80
Salaries & Benefits	7925.71
Equipment Purchases	2202.73
Title Searches	0.00
Insurance	98.42
Notices	760.05
Service Agreements	0.00
Tax Refunds	1237.70
Miscellaneous	2403.29
Telephone/Postage/Fax	1197.74
Travel/Training	362.54
TOTAL EXPENSES	20755.51
PRESENT BALANCE	87913.05