

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-laws made by the Fairford First Nation, in the Province of Manitoba at a meeting held on the 17th day of November 1995.

- FAIRFORD FIRST NATION TAXATION BY-LAW
- FAIRFORD FIRST NATION ASSESSMENT BY-LAW

Dated at Ottawa, Ontario this 19th day of March, 1996.

A handwritten signature in black ink, appearing to be 'D. S.', written in a cursive style.

Canada

April 24, 1995

**Fairford First Nation
Assessment By-law**

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WHEREAS, pursuant to paragraph (a) of subsection 83(1) of the Indian Act Fairford First Nation has the authority to make by-laws for taxation for local purposes of land, or interests in land, in the Fairford First Nation Reserve, including rights to occupy, possess or use land in the Reserve, subject to subsections 83(2) and 83(3) and to the approval of the Minister of Indian Affairs and Northern Development;

AND WHEREAS, the Fairford First Nation deems it advisable and in the best interests of the members of the Fairford First Nation to establish, by by-law, a system for the assessment and taxation of land, or interests in land in the Reserve, such assessment being ancillary to and necessary for the establishment of an equitable system of levying taxes for local purposes on such land;

AND WHEREAS, a system for the levying and collection of taxes is the subject of a separate by-law;

NOW THEREFORE BE IT RESOLVED that the following by-law be and is hereby enacted for the purposes of assessment of land or interests in land in the Fairford First Nation Reserve.

SHORT TITLE

1. This by-law may be cited as the Fairford First Nation Assessment By-Law.

PART I INTERPRETATION

2. (1) In this by-law,

"actual value" during calendar year 1995 means the actual value, as determined pursuant to Part VI of this by-law, that land and improvements would have had on July 1, 1994 had they and all other land and improvements been on July 1, 1994 in the state and condition that they are in on October 31, 1994 and had their use and permitted use been on July 1, 1994 the same as they are

on October 31, 1994, and during calendar year 1996 and all subsequent calendar years means the actual value, as determined pursuant to Part VI of this by-law, that **land and improvements** would have had on **July 1** had they and all other **land and improvements** been on **July 1**, in the state and condition that they are in on **October 31** and had their use and permitted use been on **July 1** the same as they are on **October 31**.

- "appellant"** means any **person** authorized under this by-law to appeal an assessment notice.
- "assessment roll"** means a list prepared pursuant to this by-law setting out taxable **real property** within or on **lands** and their **assessed values**, and, unless otherwise indicated, includes amended and supplementary **assessment rolls**.
- "assessment year"** means the year in which **real property** is assessed for the purposes of taxation in the current year.
- "assessor"** means a **person, or persons**, appointed or engaged from time to time by **Chief and Council** for the purposes of all or part of this by-law and any related duties as required by **Chief and Council**.
- "assessed value"** means the value of **real property** as determined under this by-law.
- "Band land"** means **Reserve land and improvements** held and either unoccupied or occupied, under a lease, certificate of possession, or otherwise, by the **First Nation** or a **person** who is a member of the **First Nation** or a body corporate owned or controlled by the **First Nation**.
- "Chief and Council"**
or **"Council"** means the **Chief and Council** of the Fairford **First Nation** elected and in office pursuant to the **Indian Act**.

- "closed circuit television corporation"** means a **person** operating for a fee or charge a television signal receiving antenna or similar device, or equipment for the transmission of television signals to television receivers of subscribers, or any or all of those devices and equipment.
- "Council Resolution" or "Resolution"** means a motion approved by a majority of Councillors present at a meeting of **Chief and Council** convened and held in accordance with the Indian Band Council Procedure Regulations, or subsequent authority.
- "error"** means, for the purpose of paragraph (f) of subsections 31(1) and 33(1), an entry in an **assessment roll** resulting from a clerical or arithmetical error, or an entry based on incorrect facts.
- "First Nation"** means the Fairford First Nation, a band within the meaning of the **Indian Act**.
- "forest land"** means **land** which has its highest and best use for the growing and harvesting of trees and includes **land** which is being managed in accordance with a forest management plan approved by **Chief and Council**.
- "highway"** means a street, road, lane, bridge, viaduct and any other way open to the use of the public, and also includes a street, road, lane, bridge, viaduct and any other way not open to the public.
- "holder"** means a **person** in lawful possession of real property in the assessment area or a **person** who, for the time being:
- a) is entitled to the possession of that property; or
 - b) is an occupant of that property; or
 - c) has a right, title, estate or interest in property; or
 - d) is a trustee of real property.

"improvements"

means an addition to land and, without restricting the generality of the foregoing, includes:

- (a) buildings, fixtures, structures and similar things erected or placed in, upon or under land, or affixed to land, so that without special mention it would be transferred by a transfer of land; and without limiting the generality of the foregoing includes:
 - i) dams and water control structures;
 - ii) railway tracks and highways;
 - iii) pole lines, metallic or fibre optic cables, towers, poles, wires, conduits, mains and pipelines of a telephone, telecommunications, hydro or electrical power, railway, transportation, petroleum or gas utility or corporation;
 - iv) storage tanks, silos and transformers; and
 - v) rafts, floats, docks and other floating structures and devices, and vessels used primarily for purposes other than transportation, that are anchored or secured, whether or not their owner, holder or possessor is a holder of the land to which they are anchored or secured;
- (b) anything erected or placed in or upon, or affixed to an **improvement**, so that without special mention it would be transferred by a transfer of **land**;
- (c) any item of machinery or equipment forming part of anything in (a);
- (d) anything in paragraphs (a), (b) or (c) that is being constructed, erected or affixed, whether or not complete and whether or not capable of being used for the purposes for which it is designed and which is intended when completed to constitute anything referred to in that paragraph;

- (e) all parts, components and constituents of anything referred to in paragraph (d), except parts, components and constituents that have not been erected or affixed;

but does not, except for buildings and storage tanks, include:

- (f) anything referred to in paragraph (a), (c), or a transformer, as, if erected or affixed by a tenant, would, as between landlord and tenant, be removable by the tenant as **personal property**,
- (g) machinery that is used to manufacture, process or repair anything or that is used principally to convey anything that is being manufactured, processed or repaired,
- (h) anything referred to in paragraph (d) or (e) which, on being erected or affixed, would fall under paragraph (f) or (g), or
- (i) anything exempted pursuant to the provisions of this by-law.

"Indian Act"

means the Indian Act, Revised Statutes of Canada, 1985, Chapter I-5, as amended.

"industrial property"

means property used or held for the purposes of extracting, processing or manufacturing any product or for storage ancillary to those purposes.

"land"

means land, or interests in land in the Reserve, including rights to hold, occupy or use land in the Reserve, and includes land covered by water, and includes quarries, sand and gravel, mines and minerals.

- "land co-operative"** means a **parcel of land** of which a **holder** is a corporation which holds its interest in the **land** exclusively for the benefit of its shareholders who
- (a) have rights to occupy a portion of the **parcel**, and
 - (b) hold, own or have the use of shares or shares and other securities in the corporation that have a value equivalent to the value of the portion in relation to the value of the **parcel**.
- "Minister"** means the Minister of Indian Affairs and Northern Development.
- "multi-dwelling leased parcel"** means a **parcel of land** on which are located 2 or more residences, the **holders** of one or more of which lease portions of the **parcel** from the **holder** of the **parcel** or from a lessee of the **holder** of the **parcel** and on which portion the **holder** of the residence has his residence.
- "municipality"** means a municipality as defined in the Municipal Act (Manitoba) and a local government district as defined in the Local Government Districts Act (Manitoba).
- "natural gas"** means a gaseous mixture of hydrocarbon and other gases received from the wells, and includes that gas after refinements.
- "October 31, July 1"** means
- (a) in relation to an **assessment roll** completed as required by section 21 of this by-law, October 31 and July 1 of the previous year in which the **assessment roll** was completed, and
 - (b) in relation to an amended **assessment roll** completed as required by section 31 of this by-law, October 31 of the previous year in which the amended **assessment roll** was completed, and July 1 of the previous year in which the

assessment roll was completed pursuant to section 21.

- "parcel"** means lot, block or other area in which land is held or into which land is subdivided, and includes a highway or portion, and the right or interest of an occupier of land held by Her Majesty the Queen in Right of Canada and Manitoba.
- "person"** includes a partnership, association, syndicate, corporation, and the agent and trustee of a person.
- "petroleum" or "petroleum products"** means crude oil or liquid hydrocarbons, or any product or by-product of them.
- "pipeline corporation"** means a person having an interest in or operating a pipeline, all or any part of which is situated in or on the Reserve, for the purpose of gathering or transporting natural gas.
- "residential building"** means a building used or designed to be used in whole or in part for residential purposes and includes an associated outbuilding of, and other improvements to, a building used or designed to be used in whole or in part for residential purposes, but does not include a floating mobile home.
- "Reserve"** means the Fairford First Nation Reserve as defined in subsection 2(1) of the Indian Act, and any land held as a special Reserve for the use and benefit of the Fairford First Nation pursuant to Section 36 of the Indian Act.
- "tax" or "taxes"** means a levy imposed by the Fairford First Nation Taxation By-law and includes all interest, penalties, costs or other charges imposed and payable pursuant to such by-law, and, for certainty, includes taxes imposed during the year in which enforcement proceedings are commenced, taxes in following years while they

proceed, and taxes imposed and unpaid for years prior to the year in which enforcement proceedings are commenced.

"right of way" means, for the purpose of paragraph (e) of subsection 18(1), **land and improvements** that a holder is entitled to use for the operation of those things referred to in paragraphs (a), (b), (c), and (d) of subsection 18(1) of this by-law.

"tax administrator" means the Band Administrator of the Fairford First Nation or any person(s) appointed by Chief and Council for such purposes.

"trustee" means a personal representative, guardian, committee, receiver and any person having or taking on himself the possession, administration or control of real property affected by any express trust, or having, by law, the possession, management or control of the real property of a person under a legal disability.

- (2) The preamble and schedules form part of this by-law.
- (3) For all purposes of this by-law, except as otherwise expressly provided:
 - (a) the title and headings are for convenience only and do not form a part of this by-law, nor are they intended to interpret, define or limit the scope, extent or intent of this by-law or any portion hereof;
 - (b) all defined terms in this by-law have the meanings assigned to them.
- (4) This by-law shall be read in conjunction with the Fairford First Nation Taxation By-law.

PART II APPLICATION OF BY-LAW

Application of By-law

3. This by-law applies to all land and interests in land, including rights to occupy, possess or use land in the Reserve, and improvements, except for Band land.

PART III LIABILITY

4.
 - (1) All land and interest in land including any right to occupy, possess or use land, and improvements, are subject to assessment.
 - (2) Band land, except as specified in subsection (3), is exempt from assessment.
 - (3) Band land, in which an interest, including rights to use, occupy or possess, has been acquired otherwise than by, or on behalf of the First Nation, a First Nation member, or a First Nation controlled corporation or land held in trust for the First Nation or members, and that is held or occupied by a person who is not a member, is, with the improvements on it, liable to assessment.
 - (4) The Band land referred to in subsection (3) with the improvements on it shall be entered in the assessment roll in the name of a holder whose interest shall be valued at the assessed value of the land and improvements determined under this by-law.
 - (5) Assessment of land and improvements shall in no way affect the bare title of Her majesty the Queen in right of Canada nor its ability to deal with such land an surrender or designation in compliance with section 38 of the Indian Act.

Assessment of Municipal Land and Land Held By Her Majesty in right of the Province

5. (1) **Land held or occupied by a municipality of Her Majesty the Queen in Right of the Province of Manitoba, is, with the improvements on it, liable to assessment under this section, subject to the Constitution Act (1867), S.C.**
- (2) **the land referred to in subsection (1), with the improvements on it, shall be entered in the assessment roll in the name of a holder whose interest shall be valued at the assessed value of the land as determined under this by-law.**
- (3) **this section applies to improvements in which some person other than a municipality of Her Majesty the Queen in Right of the province of Manitoba has an interest, situated on land held or occupied by a municipality or her majesty the Queen in Right of the Province of Manitoba, or in some person on behalf of a municipality or the Crown in Right of the Province of Manitoba.**

Joint Interests and Termination of Interests

6. **Where land and improvements or all are held or occupied in the manner referred to in sections 4 or 5 by 2 or more persons, and there is no paramount occupier, the land and improvements or all shall be assessed in the names of those persons jointly.**

Assessment of an Improvement on Land

7. (1) **An improvement that extends over, under or through land may be separately assessed to the person having an interest in, maintaining, operating or using it, notwithstanding that some other person may be a holder in the land and improvements.**
- (2) **Each individual residential building located on a multi-dwelling leased parcel or a land co-operative shall be separately assessed.**

PART IV ASSESSOR AND ASSESSMENT

Assessment and Administration

8. (1) **Chief and Council** may appoint, for a specified term, one or more assessors to undertake assessments under this by-law as outlined in a **Council Resolution** appointing the assessor.
- (2) **Chief and Council** shall appoint a **tax administrator** to administer this by-law and may appoint an appraiser and other employees or contractors, fix their remuneration, and designate and supervise their activities as it considers necessary to carry out the purposes of this by-law.

9. Duties of Assessor

The assessor appointed under this by-law shall, when so directed by **Chief and Council**:

- (a) perform the duties required of him under this or any other by-law and as may be required by **Chief and Council**;
- (b) carry out policies consistent with this by-law, the Fairford First Nation Taxation By-Law and any other **First Nation** by-law or law respecting assessment and taxation;
- (c) implement and administer a complete system of real property assessment and taxation consistent with the relevant sections of the **Indian Act** and with this by-law and other by-laws of the **First Nation**;
- (d) make reports and recommendations to **Chief and Council** respecting any matter that he considers advisable in carrying out the purposes of this by-law;
- (e) administer the preparation of assessment rolls; and

- (f) perform such other duties as may be required to effectively implement and administer this by-law and other by-laws of the First Nation when so directed by Chief and Council.

Powers and Duties

- 10. Chief and Council shall establish and maintain assessments that are uniform in the whole of the Reserve in accordance with this by-law.
- 11. In order to establish and maintain assessments that are uniform in the whole of the Reserve, Chief and Council may:
 - (a) develop and maintain programs for the education, training and technical or professional development of assessors, appraisers and other persons qualified in real property assessment matters with particular reference to the development of programs designed to educate and train members of the First Nation;
 - (b) prescribe and maintain standards of education, training and technical or professional competence for assessors, appraisers and other persons employed or engaged in real property assessment, and to require compliance with these standards;
 - (c) ensure that the general public and members of the First Nation are adequately informed respecting procedures relating to real property assessment in the Reserve; and
 - (d) exercise and carry out other powers and duties that may be required to establish and maintain uniform assessments.

PART V INFORMATION FOR ASSESSMENT ROLL

Information for Assessment Roll

- 12. (1) Every holder liable for tax in accordance with the Fairford First Nation Taxation By-law shall, on request, forthwith furnish to the assessor or to the tax administrator, in writing and signed by the holder concerned, information, in such detail as requested,

in the form set out in Schedule I, concerning, but not limited to, purchase price, terms and covenants in leases, construction costs, costs of alterations and repairs, rents payable, paid or agreed to be paid or otherwise concerning the real property used or occupied by the holder.

- (2) When directed by Chief and Council, the assessor may, upon twenty-four (24) hours notice and during normal working hours, for any purposes relating to assessment enter into or on and inspect land and improvements and examine any books, records, accounts or other documents in possession of the holder at a time mutually agreed upon between the assessor and holder.
- (3) Where an assessor or tax administrator does not receive the information referred to in subsection (1), or is not satisfied that the information received is accurate, or does not carry out any inspection pursuant to subsection (2) because of the lack of mutual agreement between the assessor and the holder or is not satisfied that information gathered as a result of an inspection carried out pursuant to subsection (2) is adequate the assessor shall value the real property on the basis of information in his possession.

PART VI ASSESSED VALUE

Assessment Date

13. The date of the valuation is July 1 of the year immediately before the year in which the assessment roll is completed pursuant to section 21.
14. The assessor shall carry out an assessment no later than sixty (60) days following ministerial signing of the by-laws which assessment shall constitute the assessed value for 1995 and each subsequent year until it is replaced by a general reassessment in accordance with section 21 or until amended in accordance with Part VIII of this by-law.

Criteria for Assessment

15. (1) The **assessor** shall classify **real property** according to the classes of real property set out in Schedule II.
- (2) The **assessor** shall assess **real property** at **actual value** and enter the **actual value** of the **real property** in the assessment roll.
- (3) In determining **actual value**, except where this by-law has a different requirement, the **assessor** may give proper consideration to:
- present use,
 - location,
 - original cost and replacement cost,
 - revenue or rental value,
 - market value of the **land**, or **improvement** and comparable **land**, or **improvement**,
 - economic and functional obsolescence, and
 - any other circumstances affecting the value of the **land**, or **improvement**.
- (4) Without limiting the application of subsection (1) and (3), where an industrial or commercial undertaking, a business or a public utility enterprise is carried on, the **land** and **improvements** used by it, shall, subject to section 17, be valued as the property of a going concern.
- (5) Where **real property** falls into two or more prescribed classes the assessor shall determine the share of the value of the **real property** attributable to each class and assess the **real property** according to the proportion each share constitutes of the total value.
- (6) The **assessor** shall determine the **actual value** of **industrial property** in accordance with the rates, rules, formulae and principles prescribed in this by-law.

16. Fee Simple Valuation

- (1) Except as provided in subsections (2) and (3), the assessor shall value land as if the land was held in fee simple off-Reserve without encumbrance or restriction.
- (2) Notwithstanding subsection (1), if a restriction has been placed on the use of the land, by either the holder or Chief and Council, the assessor shall consider the restriction.
- (3) The duration of the interest of a holder referred to in subsection (2) or the right of Chief and Council or the holder to terminate that interest is not a restriction within the meaning of subsection (2).

Major Industry Valuation

17. (1) In this section and in Schedules III and IV

"cost of industrial improvements" means the cost of replacing an existing industrial improvement with an improvement that

- (a) has the same area and volume as the existing industrial improvement,
- (b) serves the same function that the existing industrial improvement was designed for or, where the existing industrial improvement is no longer used for that function, serves the same function that the existing industrial improvement now serves, and
- (c) is constructed using current, generally accepted construction techniques and materials for the type of improvement being constructed,

and, for the purposes of determining cost, manuals or texts or reference works for the determination of rates, formulae, rules or principles for the calculation of cost may be used for assessment purposes and as prescribed in Schedules III and IV of this by-law;

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

- (a) mining, extracting, beneficiating or milling of metallic or non-metallic ore;
- (b) mining, breaking, washing, grading or beneficiating of coal;
- (c) producing of aluminum;
- (d) smelting or refining of metal from ore or ore concentrate;
- (e) manufacturing of refined petroleum and natural gas products including fuels, blended oils and greases;
- (f) manufacturing of lumber or other sawmill and planing mill products;
- (g) manufacturing of wood veneer, plywood, particle board, wafer board, hardboard and similar products;
- (h) manufacturing of gypsum board;
- (i) manufacturing of pulp, paper or linerboard;
- (j) manufacturing of chemicals;
- (k) manufacturing of chemical fertilizer;
- (l) manufacturing of synthetic resins or the compounding of synthetic resins into moulding compounds;
- (m) manufacturing of cement;
- (n) manufacturing of insulation;
- (o) manufacturing of sheet glass or glass bottles;
- (p) building, refitting or repairing ships; and

- (q) (i) loading cargo onto seagoing or lakegoing ships or barges, including associated cargo storage and loading facilities;
 - (ii) the maritime structure of a grain terminal operation including piers, wharves, shipping galleries and loading gallery towers used to transport grain from grain elevator to seagoing or lakegoing ships or barges, but excluding those things included in paragraph (q) (iii); and
 - (iii) grain elevators and associated structures.
- (2) Notwithstanding section 15, there is established a class of properties consisting of
- (a) land used in conjunction with the operation of industrial improvements, and
 - (b) industrial improvements.
- (3) The assessed value of properties to which this section applies is
- (a) the actual value of the land as determined under this by-law, and
 - (b) the cost of industrial improvements less depreciation that is at a rate applied in a manner prescribed in this by-law for individual properties or classes or types of properties.
- (4) For the purposes of this section the exclusions contained in paragraphs (f) to (i) of the definition of "improvements" in section 2 do not apply and improvements that fall within the definition of "industrial improvement" in this section means all improvements that fall within paragraphs (a) to (e) of the definition of "improvements" in section 2.

Valuation not Actual Value

18. (1) The assessor shall determine the actual value of the following based upon the rates set out in Schedules V-IX:
- (a) the pole lines, metallic or fibre optic cables, towers, poles, wires, transformers, conduits, mains and pipelines of a telephone, telecommunications, gas, railway or hydro or electrical power corporation or utility, but not including substations;
 - (b) railway tracks, whether the tracks are on a highway or on a privately held, owned or occupied right of way or on Band land including all structures, erections and things, other than such buildings, bridges, trestles, viaducts, overpasses and similar things, coal bunkers, corrals, stand pipes, fuel oil storage tanks, oil fueling equipment, water tanks, station houses, engine houses, roundhouses, turntables, docks, wharves, freight sheds, weigh scales, repair and cleaning shops and equipment, boiler houses, offices, sand towers and equipment, pavement, platforms, yard fencing and lighting, powerhouses, transmission stations or substations, and the separate equipment for each of them, as are necessary for the operation of the railway;
 - (c) the pipelines of a pipeline corporation for the transportation of petroleum, petroleum products or natural gas, including valves, cleanouts, fastenings, and appurtenances located on the right of way, including pumping equipment, compressor equipment, storage tanks and buildings;
 - (d) highways and water control structures;
 - (e) the right of way for pole lines, cables, towers, poles, wires, transformers, conduits, mains and pipelines, railway tracks, water control structures and highways.
- (2) Forest land shall be valued in accordance with Schedule IX.

Occupiers of Railway Land

19. (1) Where any parcel liable to assessment is land in which a railway has an interest and part of it is leased, that part shall be treated under this by-law as a separate parcel and a separate entry made on the assessment roll in respect of the land or improvements or both.
- (2) Where part of a parcel of land in which a railway has an interest is treated as a separate parcel under subsection (1), the remainder of the parcel shall be treated under this by-law as a separate parcel and a separate entry made on the assessment roll in respect of the land or improvements or both.
- (3) Where the whole of any parcel of land in which a railway has an interest is liable to assessment and is leased or a part of a parcel is assessed under subsection (1), a holder may give notice, with full particulars of the duration of the lease, to the assessor and request that copies of all assessment and tax notices issued during the duration of the lease be sent to the lessee, and the assessor shall enter the name and address of the lessee on the assessment roll.

Contiguous Parcels

20. Where an improvement extends over more than one (1) parcel of land, those parcels, if contiguous, may be treated by the assessor as one parcel and assessed accordingly.

PART VII THE ASSESSMENT ROLL

Contents of Assessment Roll

21. No later than May 1, 1995 for the 1995 taxation year and by May 1, 1997, and in every third year thereafter the assessor shall prepare, in paper or electronic form, an assessment roll of all real property liable to taxation containing the following particulars:

- (a) the name and last known address of the **holder** assessed;
- (b) a legal description of the **land**;
- (c) the classification of
 - (i) the **land**; and
 - (ii) the **improvements**;
- (d) the **assessed value** by classification of
 - (i) the **land**; and
 - (ii) the **improvements**;
- (e) the **total assessed value**;
- (f) the **total net taxable value**; and
- (g) any other necessary information.

22. The **assessor** shall include in the **assessment roll** the particulars set out in section 21 for any real property in respect of which grants-in-lieu of taxes may be accepted.

Entries

23. The **assessor** shall set out the value of **improvements** separately from the value of the **land** on which they are located.

Description

24. (1) The **assessor** may, when completing an **assessment roll** make reference to the relevant Provincial land titles office or the Reserve Land Register kept pursuant to section 20 of the **Indian Act** or the Surrendered and Designated Lands Register kept pursuant to section 55 of the **Indian Act** as those records stood on or before December 31 of the year previous to which he completes the **assessment roll**.
- (2) In the case of a **parcel** of **land** for which no relevant Provincial land title office or Reserve Land Register or Surrendered and Designated Land Register is available, the **assessor** shall use the best description available to him.

Completion and Adoption

25. (1) Upon completion of the **assessment roll** the **assessor** shall make a statutory declaration in the form prescribed by Schedule X and attach such declaration to the completed **assessment roll**.

- (2) The assessment roll is effective on its adoption by Resolution of Chief and Council.
- (3) On adoption, the assessment roll shall be provided to the tax administrator and is open to inspection in the Fairford First Nation office by any First Nation member or holder during regular business hours.

Validity of Completed Assessment Roll

26. The completed assessment roll unless changed or amended under this by-law, is valid and binding on all parties concerned, notwithstanding any omission, defect or error committed in, or with respect to, that assessment roll, or any defect, error or misstatement in any notice required, or the omission to mail the notice. The assessment roll is, for all purposes, the assessment roll of the First Nation.

Notice of Assessment

27. (1) After the adoption of the assessment roll in accordance with subsection 25(2), the assessor shall on or before May 31 of 1995, and on or before May 31 of each subsequent year, mail a notice of assessment to every holder or person named in the assessment roll in respect of all real property for which that holder or person is liable to assessment or for which grants-in-lieu of taxes may be sought.
- (2) The notice of assessment shall be in the form set out in Schedule XI setting out the assessed value of land and improvements separately, and shall contain the information set out in the assessment roll in respect of that real property and shall contain a statement as to the right of appeal.
- (3) Any number of parcels of land assessed in the name of the same holder may be included in one assessment notice, and in such instance, the assessment notice is sufficient if it clearly identifies the land assessed, without giving in full the description of each parcel as it appears in the assessment roll.

- (4) Where **real property** is exempt from taxation, the assessor need not mail an assessment notice in respect of that property.
 - (5) The notice of assessment may be in paper or electronic form.
 - (6) Where one or more notices of assessment are prepared in electronic form for the same **person**, subsection (2) is complied with if the statement and information concerning the right of appeal and other information required by **Chief and Council** are prepared and sent to that person in paper form.
28. When the assessor mails a notice of assessment, the assessor shall make an entry on the assessment roll of the date of mailing.

Notice

29. (1) A holder or person whose name appears in the assessment roll shall give written notice to the assessor of any change of address.
- (2) A person who holds a charge on the right to use, occupy or possess **real property** may give written notice, with full particulars of the nature, extent and duration of the charge to the assessor, and request copies of all assessment and tax notices issued during the duration of the charge, and the assessor shall enter that person's name and address on the assessment roll.
- (3) Before completion of the assessment roll, the assessor shall mail or deliver to a person from whom he has received a notice and request under subsection (2), a copy of the assessment notice in respect of the **real property** subject to the charge held by that person.
- (4) Before completion of the assessment roll the assessor shall send by registered mail, or otherwise, a true copy of any assessment notice sent by him under section 21 to any person from whom he has received during the 12 months preceding completion of that assessment roll, a request in writing for a copy, if the request contains a short description of the **real property** in respect of which the copy is required, and is accompanied by a fee of \$10.00 for each parcel of land.

- (5) In subsection (6), "lessee" means a **person** having an interest in **real property** under a lease or sublease, other than a registered lease or registered sublease.
 - (6) On receipt of an assessment notice for **real property** included in a class defined in this by-law, the **holder** of such **real property** shall, on request by a lessee of all or part of the **real property**, promptly deliver a copy of the notice of the lessee.
30. Information concerning a single **parcel** may be recorded in more than one (1) entry in the **assessment roll** or in more than one (1) assessment notice if,
- (a) each roll entry and notice clearly identifies the other entries which relate to that **parcel**, and
 - (b) the **assessed value** and exemptions from taxation for that **parcel** are the total of the respective amounts shown in the individual entries.

PART VIII ALTERATIONS AND ADDITIONS

Amended Assessment Roll

31. (1) Where the **assessor** determines, on his own accord or upon application of a **holder**, that during the current year in which the **taxes** are levied:
- (a) **taxable real property** is not entered in the **assessment roll**;
or
 - (b) the value of **real property** is not the same as the valuation entered in the **assessment roll** by reason of
 - (i) the demolition, destruction or damaging or removal of an **improvement**,
 - (ii) new construction or new **improvements**, or
 - (iii) a change in a permitted use or classification,
 - (iv) a change in physical characteristics,
 - (v) new found inventory, and

- (vi) the permanent closure of a commercial or industrial undertaking, business or going concern operation; or
- (c) there has been a change in the possession, use or occupation; or
- (d) there has been a change in the holder; or
- (e) there has been a change in legal description; or
- (f) there is any error or omission; or
- (g) there has been a change in the eligibility for an exemption from assessment; or
- (h) there has been a change in Reserve boundaries;

the assessor shall amend the assessment roll to effect the necessary changes, and to make any changes to the assessed value of real property attributable only to a factor referred to in paragraphs (a) - (h), but shall otherwise make no change in the assessed value of real property and, subject to section 33, no amendments shall be made after the expiration of 12 months from the date of the preparation of the assessment roll prescribed by section 21.

- (2) Amendments shall be entered in an amended assessment roll.
- (3) An amendment to the assessment roll is not effective until approved by Resolution of Chief and Council, but Chief and Council cannot approve any amendment at variance with a decision of the Assessment Review Committee or a court of competent jurisdiction.
- (4) Where there is a conflict between an entry identified as "amended" and any other entry on the original assessment roll, the entry identified as "amended" prevails.
- (5) The provisions of Part VII apply to amended assessment rolls.

Notice of Amended Assessment

- 32. Where the assessment roll is amended, the assessor shall mail a notice in the form set out in Schedule XI in respect of the amended assessment to each holder or person affected.

Supplementary Assessment Roll

33. (1) Where there has been a missed assessment or an under-assessment of real property liable to assessment resulting from
- (a) a holder's failure to disclose information required under this by-law with respect to land or improvements; or
 - (b) a holder's concealment of information required under this by-law with respect to land or improvements that results in an incorrect levy of taxes; or
 - (c) a holder's failure to make a return; or
 - (d) a holder's making of an incorrect return; or
 - (e) a decision of the Assessment Review Committee or a court of competent jurisdiction; or
 - (f) an error or omission;

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

- (2) Notwithstanding paragraph (f) of subsection 33(1) and section 26, and in addition to supplementary assessments under subsection (1), the assessor may, at any time before May 1 of the year following the return of the adopted assessment roll under subsection 25(2), correct errors and supply omissions in an adopted assessment roll, and shall correct errors and supply omissions in the adopted assessment roll by means of entries in a supplementary assessment roll.
- (3) The assessor shall not make a change or amendment that would be contrary to a change or amendment in the assessment roll ordered or directed by the Assessment Review Committee or made as a result of a decision of a court of competent jurisdiction.
- (4) Notwithstanding subsection 24(1), where, by reason of a change of holder of land that occurs between May 1 and December 31 in any year and that is recorded in the records of the relevant Provincial land title office or the Reserve or Designated Land Registers by that December 31, land and improvements that were

not previously liable to taxation become liable to taxation, or **land and improvements** that were previously liable to taxation cease to be liable to taxation, the matter shall be treated as if it were an omission or error in the **assessment roll** prepared in that year, and subsection (2) of this section applies.

- (5) Nothing in subsections (1), (2) and (3) authorizes the preparation of a **supplementary assessment roll**, or the correction of an **assessment roll**, for the purpose of changing or updating
 - (a) an **assessment roll**, completed as required by section 21, later than 24 months after the completion of that **assessment roll**, or
 - (b) an **amended assessment roll**, completed as required by section 31, later than 12 months after the completion of that **amended assessment roll**.
 - (6) Where a notice of appeal is given in writing to the Assessment Review Committee on a **supplementary assessment roll** in accordance with section 38, the assessor shall make an entry of the notice in his appeal book, and shall place the appeal before the next sitting of the Assessment Review Committee.
34. The **assessor** shall, subject to subsection 33(5), issue an **amended assessment notice**, in the form set out in Schedule XI, for the current year and for each previous year during which the condition giving rise to the entry on a **supplementary assessment roll** existed.
 35. Where a condition that gives rise to an amendment to the **assessment roll** or to an entry on a **supplementary assessment roll** existed during part of a taxation year, the **tax administrator** shall, in preparing an **amended tax notice** in accordance with the Fairford First Nation Taxation By-Law adjust the amount of the **taxes** due on a pro rata basis.
 36. Where **Chief and Council** approves an amendment to the **assessment roll** for the current year, the **tax administrator** shall refund any **excess taxes** that have been paid, and any balance unpaid shall, subject to notice of assessment and taxation, be due and payable, notwithstanding a receipt or certificate given by the **tax administrator**.

**PART IX
APPEALS**

Establishment of Assessment Review Committee

37. (1) **The Chief and Council by Resolution** shall establish an Assessment Review Committee, for a three (3) year term, which shall consist of at least three members, one of which may be a member of the First Nation and;

(a) one person who is duly qualified to practice law in Canada; and

(b) one person who is a qualified and experienced assessor;

with all members required to acquire the status of Commissioner of Oaths pursuant to Manitoba legislation prior to performance of any duties of a Committee member required by this by-law.

(2) **Chief and Council** shall appoint the Chairman of the Assessment Review Committee where no agreement on the selection of a Chairman can be reached under paragraph (b) of subsection 40(1).

(3) **Chief and Council** may appoint other members to the Assessment Review Committee to act whenever a Committee member is absent or there is a vacancy on the Committee.

Appeal

38. (1) A person whose name appears in the assessment roll, may, by June 30 of the same calendar year as the date of mailing of an assessment notice or within 30 days of the date of the sending of an amended assessment notice, appeal to the Assessment Review Committee in respect of the following matters:

(a) the liability to assessment;

(b) the assessed value;

- (c) the assessment classification;
 - (d) any alleged error or omission with respect to the name of a holder or the inclusion or non-inclusion of land or improvement; or
 - (e) any exemption to assessment or taxation.
- (2) An appellant shall file an appeal by delivering a notice of appeal containing the information set out in Schedule XII to the office of the tax administrator by June 30 of the same calendar year as the mailing of the assessment notice, or 30 days after the sending of an amended assessment notice.
- (3) The Fairford First Nation may make complaint against the assessment roll or any individual entry in the assessment roll on any ground whatever and the Assessment Review Committee shall deal with the complaint and either confirm or alter the assessment.
- (4) Notwithstanding subsections (1) and (2) where no appeal is made within the time limit specified in subsection (1), an appeal may be made not later than June 30 of the year following the calendar year in which the assessment was adopted, but any amendment made to the assessment roll as a result of a decision of the Assessment Review Committee or a court of competent jurisdiction, pursuant to the appeal, shall have effect only in regards to liability for taxation in the second calendar year following the adoption of the assessment roll.

Contents of Appeal

39. (1) An appellant may make the appeal through his solicitor or agent, in which case the appeal shall set forth the name and address of the solicitor or agent, as well as the name and address of the appellant.
- (2) Any notice or correspondence required to be given to an appellant shall be properly given if delivered to the solicitor or agent at the address set out in the appeal.

- (3) Where an appeal is taken with respect to an amended assessment notice, the appeal shall be confined to the amendment.

Duties of Committee

40. (1) The Assessment Review Committee shall:
 - (a) hear all appeals from assessment notices;
 - (b) select a Chairman of the Committee who shall supervise and direct the work of the Committee, subject to subsection 37(2);
 - (c) give all appellants at least ten (10) days notice of the time and place for the hearing of appeals;
 - (d) have the custody of all records, documents, evidence and proceedings before the Assessment Review Committee;
 - (e) have control of its own proceedings in order to fairly and adequately determine any appeal, including the power to compel the attendance of any person to give evidence at the hearing of the appeal;
 - (f) where an appeal relates to **real property** of which a person other than the **appellant** is the **holder**, give each such person not less than ten days notice of the time, date and place fixed for the hearing by the Assessment Review Committee of the appeal, and the notice shall specify the nature of the appeal; and
 - (g) conduct all hearings on **Reserve**.
- (2) In performing its duties under this by-law the Assessment Review Committee shall:
 - (a) ensure that the assessments and **assessment rolls** are equitable and that they represent fairly the assessment values provided for in this by-law;
 - (b) act impartially, fairly and reasonably, to the best of their skill and ability, and to that end all members of the Committee shall, before undertaking their duties, take and subscribe before a notary public or a commissioner for taking oaths an oath or affirmation in the form prescribed by Schedule XIII;

- (c) establish its own rules for hearing appeals, such rules not bound by the technical rules of legal evidence; and
- (d) in its discretion, accept and act on evidence by affidavit or written statement.

Chairman

- (3) The Chairman of an Assessment Review Committee shall:
 - (a) supervise and direct the work of the Assessment Review Committee, and
 - (b) preside at sittings of the Assessment Review Committee.

Secretary

- (4) There shall be a Secretary of the Assessment Review Committee, who shall be appointed by the Chief and Council.
- (5) The Secretary of the Assessment Review Committee shall:
 - (a) have the custody and care of all records, documents, policies and orders made by or pertaining to the Committee; and
 - (b) obey the directions given to him by the Chairman or the Committee relating to his office.
- (6) Chief and Council shall dismiss a member of the Assessment Review Committee where:
 - (a) the member failed to declare a conflict of interest in a hearing before the Committee; or
 - (b) the member failed to attend three (3) consecutive appeal hearings; or
 - (c) the member breached the duties set out in this By-law.

Parties

- 41. (1) The **assessor**, or his designate, shall be a party to all appeal proceedings under this by-law and the Assessment Review Committee shall give the **assessor** notice of any appeal and reasonable opportunity to be heard at any appeal proceedings.

- (2) The Assessment Review Committee shall give Chief and Council notice of, and a reasonable opportunity to be heard at, any appeal proceedings.

Quorum, Vacancy & Voting

42. (1) A majority of the members of the Assessment Review Committee constitutes a quorum.
- (2) Where a quorum of the members of an Assessment Review Committee is not present at the time at which a hearing is to be held, the hearing shall be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.
- (3) All questions respecting the subject matter of an appeal and the deciding of any appeals with respect thereto shall be decided by a majority vote of the members of the Assessment Review Committee in attendance at the hearing and the Chairman may vote as an ordinary member of the Committee.
- (4) Where the Assessment Review Committee so directs any one member of the Committee may hold an inquiry or conduct an investigation hearing on behalf of the Committee.
- (5) Directives made in accordance with subsection 42(4) by one member of the Committee are, when confirmed by the Committee, directives of the Committee.

Conflict of Interest

43. (1) Any person having a direct or indirect financial or other interest in any real property assessment to which an appeal relates is disqualified from sitting as a member of an Assessment Review Committee hearing the appeal.
- (2) A member of the Assessment Review Committee having a direct or indirect financial or other interest in any real property assessment to which an appeal relates must declare any such interest and withdraw from any hearing where such conflict of interest may arise.

- (3) Neither the Chief nor any member of **Chief and Council** shall be qualified to be a member of the Assessment Review Committee.
- (4) For the purpose of this section, the **appellant** or a member of his immediate family shall be deemed to be disqualified pursuant to subsection (1) hereof.
- (5) Where any member of the Assessment Review Committee is disqualified by virtue of subsection (1) the **Chief and Council** shall appoint a new member to the Committee, for the purpose of hearing that appeal only.
- (6) Appointments made pursuant to subsection 43(5) shall be made from a list of substitute Assessment Review Committee members which shall be maintained by Chief and Council.

Date of sittings

44. (1) The sittings of the Assessment Review Committee shall:
 - (a) be commenced as soon as reasonable after the final date for submission of the Notice of Appeal referred to in section 38; and
 - (b) be completed within a reasonable time of their commencement as set out in paragraph (a).
- (2) The assessor shall deliver the assessment roll to the Assessment Review Committee on or before the date upon which the Committee commences its sittings.
- (3) The Assessment Review Committee shall mail a Notice of Hearing to all parties to the appeal in the form provided in Schedule XIV.

Witnesses, Documents & Oaths

45. (1) The Assessment Review Committee, or a **person** authorized by it, may require the attendance of witnesses it considers necessary, including for the purpose of expert opinion, and take the

evidence of such witnesses and require the production and inspection of documents that it deems relevant.

- (2) A party to any appeal proceedings before the Assessment Review Committee may request that a Notice be served by any member of the Committee, requesting the attendance of any person as a witness to give evidence at the hearing of the appeal;
 - (a) The Notice shall be signed by the Chairman of the Committee who issues it and shall be served on the witness by the party at least 2 days before the appeal.
 - (b) The Notice shall be in the form attached as Schedule XV.
- (3) The party requesting the attendance of a person shall be responsible for any arrangements required for the witness to attend and give evidence before the Assessment Review Committee, on the time and date set out in the Notice.
- (4) The Assessment Review Committee, or any member, may administer oaths, affirmations or declarations.

Inspection Powers

46. The Committee may, upon twenty-four (24) hours notice and during working hours enter upon and inspect any land or improvement at a time mutually agreed upon with the holder.

Hearing of Appeals

47. (1) The Assessment Review Committee may hear all appeals from an assessment notice on the same day, or if deemed advisable, adjourn from time to time until all appeals have been heard and determined.
- (2) An Assessment Review Committee may hear and decide an appeal, whether the appellant or any witness is present or not.
- (3) An Assessment Review Committee may, after hearing an appeal, postpone consideration thereof to some future time and the appellant shall, if required by the Committee, produce all relevant books, papers and documents and answer all proper

questions and give all necessary information affecting the property or matter under consideration.

- (4) An Assessment Review Committee may order that the costs of a proceeding before the Committee shall be paid by or apportioned between the persons affected by the appeal in the manner it thinks fit, provided however that such costs shall not exceed 10% of the amount of the taxes payable concerning the real property which is the subject of the appeal, as finally determined by the Assessment Review Committee.
- (5) In any appeal proceedings, the onus of proof with regard to any matter in section 38 is on the person bringing the appeal.

Reference to Chief and Council

48. (1) Within a reasonable time from the hearing of an appeal, the Assessment Review Committee shall submit to Chief and Council its decision(s) on each appeal, including the vote of each member of the Committee.
- (2) Within a reasonable time from the receipt of the decision of the Assessment Review Committee, Chief and Council shall instruct the assessor to prepare a final assessment roll including any amendments resulting from the decision(s) in subsection (1).

Notice of decision

49. (1) Within a reasonable time from the receipt of the instructions pursuant to subsection 48(2) the assessor shall notify in writing each appellant or party affected by the appeal, of the decision of the Assessment Review Committee.
- (2) The notice given under subsection (1) shall state that the appellant has a further right of appeal to a court of competent jurisdiction, within thirty (30) days of receipt of the notice.
- (3) A notice of the intention of the Assessment Review Committee to direct an increase in the amount of assessment or a change in classification under section 42 of this by-law shall be mailed or

delivered to the assessed holder at the address shown on the assessment roll. The notice shall show the following:

- (a) the name and last known address of the person assessed;
- (b) a short description of the land;
- (c) the amount to which it is intended to increase the assessed values;
- (d) the classification into which it is intended to place the real property;
- (e) the time and place of holding the adjourned sitting of the Assessment Review Committee at which the direction is to be made;

and such other information required by Chief and Council.

Amendment of Roll

50. (1) Where the assessor is directed to amend an assessment roll under subsection 49(2), the assessor shall do so within a reasonable time, and shall return the assessment roll forthwith to the Chairman of the Assessment Review Committee.
- (2) Amendments made to the assessment roll pursuant to subsection 49(2) shall be dated and initialed by the assessor.
- (3) Forthwith upon the receipt of an amended assessment roll under subsection (1), the Chairman shall:
- (a) verify that the roll has been amended according to the decisions of Chief and Council under subsection 49(2);
 - (b) authenticate the assessment roll by affixing to it a sworn or affirmed statement in the form prescribed by Chief and Council; and
 - (c) forward the authenticated assessment roll to Chief and Council.

Timeframes

51. The timeframes for the hearing and disposition of appeals, and the implementation of decisions, shall be in accordance with natural justice.

Appeal

52. The assessor, or any party who is dissatisfied with any decision of the Assessment Review Committee and who is affected by the decision, may, within thirty (30) days of the decision, appeal to a court of competent jurisdiction.

Costs of Assessment Review Committee

53. The members of the Assessment Review Committee shall be paid reasonable and necessary expenses incurred in carrying out their duties and in addition shall be paid remuneration on a per diem basis for time spent on Committee activities, such rate to be established annually by Chief and Council resolution.

Copy of Order

54. A person may, on payment of a fee to be prescribed by the First Nation, obtain from the First Nation, a copy of an order of the Assessment Review Committee, but the assessor shall receive a copy of an order without charge.

PART X GENERAL AND MISCELLANEOUS

Applicability

55. Where there is a conflict between this by-law and any Provincial statute or regulations, the provisions of this by-law prevail to the exclusion of the provincial law in accordance with the doctrine of federal paramountcy.

56. If a person liable to taxation is assessed and receives a tax notice under this by-law, such person shall be exempt from all liability, on or after January 1 of the first calendar year for which taxes are imposed under this by-law, for real property taxes pertaining to such assessed interest, under any Manitoba statute or regulation, including but not restricted to the Municipal Assessment Act, (Manitoba), that imposes or authorizes the imposition of such taxes.

Interpretation

57. A finding by a court of competent jurisdiction that a provision of this by-law is void or invalid shall not affect the validity or invalidity of the rest of the by-law.
58. Where a provision in this by-law is expressed in the present, past, or future tense, the provision applies to the circumstances as they may arise from time to time without reference to the present, past or future tense.

Confidentiality

59. No person engaged in the administration of this by-law shall, without consent of the person liable to assessment,
- (a) communicate, or allow to be communicated, to a person not legally entitled to it, information obtained under this by-law, except information required by this by-law to be shown on the assessment rolls; or
 - (b) allow a person not legally entitled to it, to inspect or have access to a return made under this by-law.

Delivery of Notices

60. Where any notice or other document is required to be given under this by-law to the First Nation, such notice is sufficient if mailed by

registered mail, postage paid, or delivered personally to:

Band Administrator
Fairford First Nation
Fairford, Manitoba
R0C 0X0

61. Where personal service is not required any notice delivered by the assessor or tax administrator or person acting under his direction, to a post office or a person authorized by the Canada Post Corporation to receive mail, is deemed to have been delivered to the addressee.

By-law Remedial

62. This by-law shall be construed as being remedial, and shall be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objects.

Nomenclature

63. When in this by-law the singular is used, the singular shall also imply the plural, the plural shall imply the singular and the masculine shall imply the feminine and the feminine shall imply the masculine.

Amendment

64. Any section of this by-law including any schedule, may be amended by by-law of Chief and Council and approved as required by the Indian Act.


Coming into Force

65. This by-law shall come into force and effect on approval by the Minister.


This by-law is hereby enacted by Chief and Council of the Fairford First Nation at a duly convened meeting held on the 17 day of November, 1995.

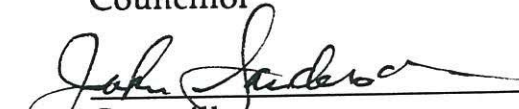

Chief



Councillor


Councillor

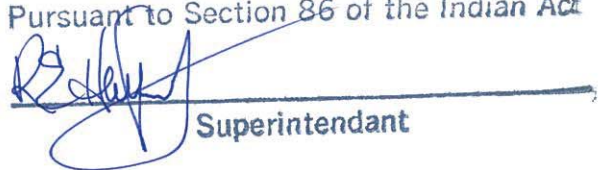

Councillor


Councillor


Councillor


Councillor

Certified True Copy of the Original
Pursuant to Section 86 of the Indian Act


Superintendent

**SCHEDULE I
REQUEST FOR INFORMATION**

To:
Address:

RE:

(Description of Real Property)

Pursuant to Section 12 of the Fairford First Nation Assessment By-Law, and pursuant to the authority vested in me by Council Resolution made the _____ day of _____, 19__ I hereby request that you furnish to me, in writing, information concerning the following matters:

- 1.
- 2.
- 3.

Please be advised that if you do not provide me with accurate information as requested, it will be necessary for me to carry out my assessment on the basis of whatever information I may have in my possession.

Yours truly,

Assessor _____

**SCHEDULE II
PRESCRIBED CLASSES OF REAL PROPERTY**

CLASS 1 - RESIDENTIAL

1 Class 1 real property shall include only

- (a) **land and or improvements or both, used for residential purposes, including single family residences, duplexes, multi-family residences, apartments, condominiums, mobile homes, nursing homes, rest homes, summer and seasonal dwellings, bunkhouses, cookhouses and ancillary improvements compatible with and used in conjunction with any of the above, but not including**
 - (i) **hotels or motels other than the portion of the hotel or motel building occupied by a holder as his residence, and**
 - (ii) **land and or improvements or both that in which Her Majesty the Queen in Right of Canada or Her Majesty the Queen in Right of Manitoba has an interest and are used for the purposes of**
 - (a) **a penitentiary or correctional centre,**
 - (b) **a Provincial mental health facility, or**
 - (c) **a hospital for the care of the mentally or physically handicapped.**

CLASS 2 - UTILITIES

- (2) **Class 2 real property shall include only land and or improvements, or both used or held for the purposes of, or for purposes ancillary to, the business of**
 - (a) **transportation by railway,**
 - (b) **transportation, transmission or distribution by pipeline,**

- (c) communication by telegraph or telephone, including transmission of messages by means of electric current or signals for compensation,
- (d) generation, transmission or distribution of electricity, or
- (e) receiving, transmission and distribution of closed circuit television;

but does not include that part of land and or improvements or both

- (f) included in Classes 1, 4 or 8,
- (g) used as an office, retail sales outlet, administration building or purpose ancillary thereto, or
- (h) used for a purpose other than a purpose defined in paragraphs (a) to (e) of this Class.

CLASS 3 - UNMANAGED FOREST LAND

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

CLASS 4 - MAJOR INDUSTRY

- (4) Class 4 real property shall include only the following land and improvements:
 - (a) land used in conjunction with the operation of industrial improvements, and
 - (b) industrial improvements.

CLASS 5 - LIGHT INDUSTRY

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

CLASS 6 - BUSINESS AND OTHER

- (6) **Class 6 real property shall include all land and improvements not included in Classes 1 to 5 and 7 to 9.**

CLASS 7 - MANAGED FOREST LAND

- (7) **Class 7 real property shall include only land meeting the definition of forest land and which is being managed in accordance with a forest management plan approved by Chief and Council.**

CLASS 8 - RECREATIONAL PROPERTY/NON-PROFIT ORGANIZATION

- (8) **Class 8 real property shall include only:**
- (a) **land, but not improvements on that land, used solely as an outdoor recreational facility for the following activities or uses:**

- (i) golf;
- (ii) skiing;
- (iii) tennis;
- (iv) ball games of any kind;
- (v) lawn bowling;
- (vi) public swimming pool;
- (vii) motor car racing;
- (viii) trap shooting;
- (ix) archery;
- (x) ice skating;
- (xi) water slides;
- (xii) museums;
- (xiii) amusement parks;
- (xiv) horse racing;
- (xv) rifle shooting;
- (xvi) pistol shooting;
- (xvii) horse back riding;
- (xviii) roller skating;
- (xix) marinas;
- (xx) parks and gardens open to the public; and
- (xxi) hand gliding;

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

- (i) any purpose by an organization that is neither a spiritual organization nor a non-profit fraternal organization, or
- (ii) entertainment where there is an admission charge.

SCHEDULE III

DEPRECIATION OF INDUSTRIAL IMPROVEMENTS

Interpretation

1. In this Schedule

"chronological age" "chronological age" means the number of years determined by subtracting

- (a) the year in which the plant first commenced operation, or
- (b) in the case of an **industrial improvement** or part of an **industrial improvement** that was constructed or installed after the plant commenced operation, the year in which the construction or installation of the **industrial improvement** or part of it was completed from the year in which the new **assessment roll** is completed;

"effective age" "effective age" means the number of years determined by

- (a) calculating the total cost of the **industrial improvement**;
- (b) multiplying the chronological age of each part of the **industrial improvement** by the cost of that part to give the weighted age of that part,
- (c) adding the weighted ages of all of the parts of the **industrial improvement**, and
- (d) dividing the sum of the weighted ages by the total cost of the industrial improvements and rounding the quotient up to the next whole year to yield the effective age.

Determining depreciation

2. Subject to the other provision of this by-law, for the purposes of section 16 of this by-law, depreciation of an **industrial improvement** shall be applied in accordance with the following formula:

$$\text{depreciation} = \text{annual depreciation rate} \times \text{age}$$

where

- (a) "annual depreciation rate" is the percentage rate set out in Schedule IV of this by-law for the category of plant of which the **industrial improvement** is a part, and
- (b) "age" is the chronological age or, where parts of an industrial improvement have different chronological ages, the effective age of the **industrial improvement**.

Maximum depreciation

3. If the depreciation determined under section 2 for an **industrial improvement** is equal to or in excess of 80%, the depreciation shall be deemed to be 80%.

Closure allowances

4. (1) If the assessor determines
- (a) that a plant is closed on or before **October 31** of any year and a **holder** of the plant or a senior executive officer of the corporation that holds, owns or occupies the plant confirms in writing that the closure is permanent, or
- (b) that a plant has been closed for a minimum of 3 consecutive years immediately preceding **October 31** in any year and a **holder** of the plant or a senior executive officer of the corporation that has an interest in the plant confirms in writing the fact that the plant is closed and the duration of that closure,

the depreciation applicable to **industrial improvements** that are part of the plant shall, for the purposes of the **assessment roll** in the succeeding year, be deemed to be an amount sufficient to reduce the **actual value** of the **industrial improvements** to 10% of the cost of those **industrial improvements**.

- (2) If the assessor determines that
 - (a) a separate **industrial improvement** within a plant is permanently closed or shut down on or before **October 31** in any year and an interest holder or plant manager of the plant confirms in writing that the closure or shut down is permanent, or
 - (b) a separate **industrial improvement** within a plant has been closed or shut down for a minimum of 3 consecutive years immediately preceding **October 31** in any year and a holder or plant manager confirms in writing the fact that the **industrial improvement** is closed or shut down and the duration of that closure or shut down,

the depreciation applicable to that **industrial improvement** shall, for the purpose of the **assessment roll** in the succeeding year, be deemed to be an amount sufficient to reduce the **actual value** of the **industrial improvement** to 10% of the cost of that improvement.

- (3) Subsection (2) applies only with respect to a complete **industrial improvement** and shall not be applied to a part of an **industrial improvement**.
- (4) If a previously closed plant or **industrial improvement** is reopened or reactivated, this section ceases to apply for the purposes of the **assessment roll** in the succeeding year and depreciation shall be determined in accordance with sections 2 and 3.

References

5. (1) Volumes 1 and 2 of the British Columbia Assessment Authority Major Industrial Properties Manual, as amended from time to

time, are prescribed for the purposes of the definition of "cost of industrial improvement" in section 17 of this by-law.

- (2) The Marshall Valuation Service as compiled by Marshall and Swift and as amended from time to time, is prescribed for the purpose of defining the "cost of industrial improvement" in section 17 of this by-law to the extent directed in Volumes 1 and 2 of the British Columbia Assessment Authority Major Industrial Properties Manual.

SCHEDULE IV

INDUSTRIAL IMPROVEMENT DEPRECIATION RATES
(by Category as listed in section 17)

Category	Annual Rate of Depreciation
1. (a) mining, extracting, beneficiating or milling of metallic or non-metallic ore	6.5
(b) mining, breaking, washing, grading or beneficiating of coal	4.0
(c) producing of aluminum	3.0
(d) smelting or refining of metal from ore or ore concentrate	3.0
(e) manufacturing or refined petroleum and natural gas products including fuels, blended oils and greases	3.0
(f) manufacturing of lumber or other sawmill and planing mill products	4.0
(g) manufacturing of wood veneer, plywood, particle board, wafer board, hardboard and similar products	4.0
(h) manufacturing of gypsum board	3.0
(i) manufacturing of pulp, paper or linerboard	3.0
(j) manufacturing of chemicals	4.0
(k) manufacturing of chemical fertilizer	3.0
(l) manufacturing of synthetic resins or the compounding of synthetic resins into moulding compounds	3.0
(m) manufacturing of cement	3.0

(n)	manufacturing of insulation	3.0
(o)	manufacturing of sheet glass or glass bottles	3.0
(p)	building, refitting or repairing ships	5.0
(q) (i)	loading cargo onto seagoing or lakegoing ships or barges, including associated cargo storage and loading facilities	5.0
(ii)	the maritime structure of a grain terminal operation including piers, wharves, shipping galleries and loading gallery towers used to transport grain from grain elevator to seagoing or lakegoing ships or barges, but excluding those things included in paragraph (q) (iii); and	5.0
(iii)	grain elevators and associated structures.	2.5

**SCHEDULE V
RAILWAY, PIPELINE AND ELECTRIC POWER CORPORATION
RIGHTS OF WAY**

INTERPRETATION

- 1 In this Schedule "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 shall be determined using the rates set out opposite them in Column 2:

Column 1	Column 2
For the track in place of a railway corporation	\$2750 per acre
For the pipelines of a pipeline corporation other than gathering pipelines	\$1240 per acre
For gathering pipelines of a pipeline corporation	\$136 per acre
For the transmission lines of an electrical power corporation	\$1240 per acre
For the metallic or fibre optics cables of a telecommunications corporation	\$1240 per acre

**SCHEDULE VI
RAILWAY AND PIPELINE CORPORATIONS VALUATION**

RAILWAY CORPORATIONS TRACK-IN-PLACE

- 1 In this Schedule a reference to
- (a) "Class 1 track" means track-in-place comprising a trackage system that carries an annual gross tonnage of 25 million tons or more,
 - (b) "Class 2 track" means track-in-place comprising a trackage system that carries an annual gross tonnage of 15 million tons but under 25 million tons,
 - (c) "Class 3 track" means track-in-place comprising a trackage system that carries an annual gross tonnage of 5 million tons but under 15 million tons,
 - (d) "Class 4 track" means
 - (i) track in place comprising a trackage system that carries an annual gross tonnage of 500,000 tons but under 5 million gross tons, or
 - (ii) track in place of a siding, spur or wye not classed as Class 5 track,
 - (e) "Class 5 track" means
 - (i) track in place comprising a trackage system of any gauge that carries an annual gross tonnage of under 500,000 tons, or
 - (ii) track in place of a siding, spur or wye associated with a trackage system that carries an annual gross tonnage of under 500,000 tons, or

- (iii) track in place of a siding, spur or wye which is not in use on **October 31** in the year preceding the year for which the **assessment roll** is prepared, was unused for the immediately preceding year, and is not usable in any other trackage system.
 - (f) "Class 6 track" means track-in-place comprising a trackage system where the gauge of the track is not more than 90% of that which is standard for trackage systems in Classes 1 to 4.
 - (g) "Class 7 track" means track in place that is unusable for commercial railway traffic on a line or on a siding or a spur of a line in respect of which formal approval for abandonment has been received and a copy which has been provided to the assessor,
 - (h) "Class 11" means, in the case where a fibre optic cable is jointly owned, occupied or used by a railway corporation and a telecommunications corporation, and is buried within the rail right-of-way, an addition to the rate for that portion of the cable which is the interest of the railway corporation, and
 - (i) "Class 12" means, in the case where a fibre optic cable is jointly owned, occupied or used by a railway corporation and a telecommunications corporation, and is placed at or above ground level within the railway right-of-way, an addition to the rate for that portion of the cable which is the interest of the railway corporation.
- 2 The actual value of the track-in-place of a railway corporation shall be determined using the following rates:
- (a) for Class 1 track, \$131,975 for each kilometre of track in place;
 - (b) for Class 2 track, \$108,933 for each kilometre of track in place;
 - (c) for Class 3 track, \$73,831 for each kilometre of track in place;
 - (d) for Class 4 track, \$64,419 for each kilometre of track in place;
 - (e) for Class 5 track, \$12,452 for each kilometre of track in place;

- (f) for Class 6 track, \$50,692 for each kilometre of track in place;
- (d) for Class 7 track, salvage value;
- (e) for Class 11 buried fibre optic cable \$7,146 for each kilometre;
- (f) for Class 12 fibre optic cable at or above ground, \$3,664 for each kilometre.

PIPELINE CORPORATIONS, PIPELINES

3 The actual value of pipelines referred to in section 18 of this by-law shall, except where section 4 of this Schedule applies, be determined by applying the rates set out as follows:

<u>Outside Diameter of Pipe in Millimeters</u>	<u>Rate Per Kilometre</u>
under 76	\$14,489
76 or more and under 88	\$15,566
88 or more and under 114	\$18,699
114 or more and under 141	\$27,999
141 or more and under 168	\$30,055
168 or more and under 219	\$34,265
219 or more and under 273	\$44,642
273 or more and under 323	\$69,509
323 or more and under 355	\$105,830
355 or more and under 406	\$116,207
406 or more and under 457	\$158,794
457 or more and under 508	\$231,436
508 or more and under 558	\$237,603
558 or more and under 609	\$257,379
609 or more and under 660	\$330,021
660 or more and under 711	\$349,699
711 or more and under 762	\$375,642
762 or more and under 863	\$395,418
863 or more and under 914	\$444,172
914 or more and under 965	\$470,116
965 or more and under 1016	\$555,191
1016 or more and under 1066	\$638,210
1066 or more and under 1219	\$696,363

1219 or more and under 1422	\$854,080
1422 and more	\$989,965

PIPELINE CORPORATIONS, SPECIAL CASES

- 4 (1) Where, in respect of a pipeline referred to in section 18 of this by-law,
- (a) an abandonment certificate or similar instrument has been issued under relevant Provincial legislation or authority,
 - (b) the pipeline would, if valued under section 15 of this by-law and in that reference to section 18 of this by-law, have no value,

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

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

**SCHEDULE VII
ELECTRICAL POWER CORPORATION VALUATION**

INTERPRETATION

1 In this Schedule

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

"distribution line" means the overhead and underground portion of an electrical power corporation's power line 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 other than distribution lines.

ELECTRICAL POWER DISTRIBUTION - LINE CLASSIFICATION

2 In this Schedule a reference to

- (a) "Class 1 electric power distribution lines" means the distribution lines of an electrical power corporation within the boundaries of a reserve that has a population, as of the 1981 Census of Canada, of 3,000 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 within the boundaries of a reserve, 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 reserve, 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.

Subject to section 3 of this Schedule, the actual value of electrical power distribution lines of an electric power corporation shall be determined using the following rates:

- (a) Class 1, \$25,882 per circuit kilometre;
- (b) Class 2, \$18,687 per circuit kilometre;
- (c) Class 3, \$13,751 per circuit kilometre;
- (d) Class 4, \$4,738 per circuit kilometre.

ELECTRICAL POWER CORPORATION - SPECIAL CASES

- 3 (1) Where, in respect of an electrical transmission or distribution line referred to in section 15 of this bylaw,
 - (a) a senior executive of the corporation provides the assessor with documentation certifying that the cable has been properly abandoned and,
 - (b) the transmission or distribution line would, if valued under section 18 of this by-law and in that reference to section 18 of this by-law, have no value, the actual value of the transmission or distribution line shall be determined using a rate of one dollar.
- (2) Where, in respect to an electrical power transmission or distribution line which remains in place but for any reason has not been utilized for a period of one year or more, the actual value shall be determined by applying 10% of the rate prescribed for its class.

ELECTRICAL POWER TRANSMISSION LINE CLASSIFICATIONS

- 4 (1) In this section a reference to
- (a) "Class 1" means an electrical transmission line rated at 69 kilovolts or less,
 - (b) "Class 2" means an electrical transmission line utilizing wood or concrete poles and rated from 132 to 170 kilovolts,
 - (c) "Class 3" means an electrical transmission line with a rating of 230 kilovolts and having heavy duty double circuits and metal poles,
 - (d) "Class 4" means an electrical transmission line with a rating of 230 kilovolts and having double circuits and metal poles,
 - (e) "Class 5" means an electrical transmission line with a rating of 230 kilovolts and having heavy duty double circuits and metal towers,
 - (f) "Class 6" means an electrical transmission line with a rating of 230 kilovolts and having double circuits and metal towers,
 - (g) "Class 7" means an electrical transmission line with a rating of 230 kilovolts and having wood or concrete poles,
 - (h) "Class 8" means an electrical transmission line with ratings from 287 to 360 kilovolts having a single circuit and wood or concrete poles,
 - (i) "Class 9" means an electrical transmission line with ratings from 230 to 360 kilovolts having a single circuit and metal towers,
 - (j) "Class 10" means an electrical transmission line with a rating of 500 kilovolts and having metal towers,

- (k) "Class 11" means submarine electrical transmission line with a rating of 500 kilovolts A.C.,
 - (l) "Class 12" means submarine electrical transmission line with a rating of 230 kilovolts D.C., and
 - (m) "Class 13" means submarine electrical transmission line with a rating from 132 kilovolts to 138 kilovolts A.C.
- (2) Subject to section 3 of this Schedule, the actual value of electrical power transmission lines of an electric power corporation shall be determined using the following rates:
- (a) Class 1, \$31,123 per circuit kilometre;
 - (b) Class 2, \$39,388 per circuit kilometre;
 - (c) Class 3, \$777,329 per circuit kilometre;
 - (d) Class 4, \$441,342 per circuit kilometre;
 - (e) Class 5, \$464,912 per circuit kilometre;
 - (f) Class 6, \$307,434 per circuit kilometre;
 - (g) Class 7, \$58,008 per circuit kilometre;
 - (h) Class 8, \$68,307 per circuit kilometre;
 - (i) Class 9, \$206,927 per circuit kilometre;
 - (j) Class 10, \$272,929 per circuit kilometre;
 - (k) Class 11, \$6,715,926 per circuit kilometre;
 - (l) Class 12, \$164,077 per circuit kilometre;
 - (m) Class 13, \$512,504 per circuit kilometre.

**SCHEDULE VIII
TELECOMMUNICATIONS CORPORATIONS VALUATION**

INTERPRETATION

1 In this Schedule

"access line"	"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"	"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"	"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;

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 \$365 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 **October 31**;
 - 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 **October 31**;
 - 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 **October 31**;
 - 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 **October 31**;
 - e) "Class 5 fibre optics cable" means a complete fibre optics cable on **October 31**.
- (2) The actual value of a fibre optics cable shall be determined using the following rates:
- (a) for "Class 1 fibre optics cable",
 - (i) \$13,155 per kilometre 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) \$1,163 per kilometre for that portion of the cable which is in the interest of the telecommunications corporation, if the cable is,

- (a) jointly owned, occupied or used by a telecommunications corporation, and a railway corporation, and
 - (b) buried within the rail right-of-way,
- (iii) \$745 per kilometre for that portion of the cable which is the interest of the telecommunications corporation, if the cable is,
 - (a) jointly owned, occupied or used by a telecommunications corporation, and a railway corporation, and
 - (b) placed at or above ground level within the rail right-of-way,
- (iv) \$2,157 per kilometre, if the cable
 - (a) is located primarily within an existing communications duct, and
 - (b) runs between a Test Centre and a microwave site,
- (v) \$1,726 per kilometre if the cable
 - (a) is placed within an existing communications duct, and
 - (b) runs between a Test Centre and a railyard,
- (vi) \$1,831 per kilometre 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,
- (vii) \$914 per kilometre if 80% or more of the cable is installed at or above ground level, and
- (viii) \$6,950 per kilometre, in any other case;

- (b) for "Class 2 fibre optics cable",
 - (i) \$40,562 per kilometre 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) \$3,587 per kilometre for that portion of the cable which is in the interest of the telecommunications corporation, if the cable is,
 - (a) jointly owned, occupied or used by a telecommunications corporation, and a railway corporation, and
 - (b) buried within the rail right-of-way,
 - (iii) \$2,298 per kilometre for that portion of the cable which is the interest of the telecommunications corporation, if the cable is,
 - (a) jointly owned, occupied or used by a telecommunications corporation, and a railway corporation, and
 - (b) placed at or above ground level within the rail right-of-way,
 - (iv) \$6,651 per kilometre, if the cable
 - (a) is located primarily within an existing communications duct, and
 - (b) runs between a Test Centre and a microwave site,
 - (v) \$5,323 per kilometre if the cable
 - (a) is placed within an existing communications duct, and
 - (b) runs between a Test Centre and a railyard,

- (vi) \$5,645 per kilometre 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,
- (vii) \$2,818 per kilometre if 80% or more of the cable is installed at or above ground level, and
- (viii) \$21,430 per kilometre, in any other case;
- (c) for "Class 3 fibre optics cable",
 - (i) \$67,970 per kilometre 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) \$6,010 per kilometre for that portion of the cable which is in the interest of the telecommunications corporation, if the cable is,
 - (a) jointly owned, occupied or used by a telecommunications corporation, and a railway corporation, and
 - (b) buried within the rail right-of-way,
 - (iii) \$3,851 per kilometre for that portion of the cable which is the interest of the telecommunications corporation, if the cable is,
 - (a) jointly owned, occupied or used by a telecommunications corporation, and a railway corporation, and
 - (b) placed at or above ground level within the rail right-of-way,

- (iv) \$11,145 per kilometre, if the cable
 - (a) is located primarily within an existing communications duct, and
 - (b) runs between a Test Centre and a microwave site,
- (v) \$8,920 per kilometre if the cable
 - (a) is placed within an existing communications duct, and
 - (b) runs between a Test Centre and a railyard,
- (vi) \$9,459 per kilometre 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,
- (vii) \$4,722 per kilometre if 80% or more of the cable is installed at or above ground level, and
- (viii) \$35,910 per kilometre, in any other case;
- (d) for "Class 4 fibre optics cable",
 - (i) \$95,377 per kilometre 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) \$8,434 per kilometre for that portion of the cable which is in the interest of the telecommunications corporation, if the cable is,
 - (a) jointly owned, occupied or used by a telecommunications corporation, and a railway corporation, and

- (b) buried within the rail right-of-way,
- (iii) \$5,404 per kilometre for that portion of the cable which is the interest of the telecommunications corporation, if the cable is,
 - (a) jointly owned, occupied or used by a telecommunications corporation, and a railway corporation, and
 - (b) placed at or above ground level within the rail right-of-way,
- (iv) \$15,639 per kilometre, if the cable
 - (a) is located primarily within an existing communications duct, and
 - (b) runs between a Test Centre and a microwave site,
- (v) \$12,516 per kilometre if the cable
 - (a) is placed within an existing communications duct, and
 - (b) runs between a Test Centre and a railyard,
- (vi) \$13,273 per kilometre 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,
- (vii) \$6,626 per kilometre if 80% or more of the cable is installed at or above ground level, and
- (viii) \$50,390 per kilometre, in any other case;
- (e) for "Class 5 fibre optics cable",
 - (i) \$109,629 per kilometre 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) \$9,694 per kilometre for that portion of the cable which is in the interest of the telecommunications corporation, if the cable is,
 - (a) jointly owned, occupied or used by a telecommunications corporation, and a railway corporation, and
 - (b) buried within the rail right-of-way,
- (iii) \$6,212 per kilometre for that portion of the cable which is the interest of the telecommunications corporation, if the cable is,
 - (a) jointly owned, occupied or used by a telecommunications corporation, and a railway corporation, and
 - (b) placed at or above ground level within the rail right-of-way,
- (iv) \$17,976 per kilometre, if the cable
 - (a) is located primarily within an existing communications duct, and
 - (b) runs between a Test Centre and a microwave site,
- (v) \$14,387 per kilometre if the cable
 - (a) is placed within an existing communications duct, and
 - (b) runs between a Test Centre and a railyard,
- (vi) \$15,257 per kilometre 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,
- (vii) \$7,617 per kilometre if 80% or more of the cable is installed at or above ground level, and
- (viii) \$57,920 per kilometre, in any other case.

TELECOMMUNICATIONS CORPORATION, METALLIC CABLE

- 4 The actual value of metallic cable of a telecommunications corporation shall be determined using the following rates:
- (a) \$29,682 per kilometre, for cable below ground; and
 - (b) \$17,140 per kilometre, for submarine cable.

5 TELECOMMUNICATIONS CORPORATION, NON FIBRE OPTIC CABLES

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

RATE FOR ABANDONED TELECOMMUNICATIONS CABLE

- 6 Where, in respect of a telecommunications cable referred to in section 18 of this by-law,
- (a) a senior executive of the corporation provides the assessor with documentation certifying that the cable has been properly abandoned, and
 - (b) the telecommunications cable would, if valued under section 15 of this by-law and in that reference to section 18 of this by-law, have no value, the actual value of the telecommunications cable shall be determined using a rate of one dollar.

SCHEDULE IX

**LAND AND CUT TIMBER VALUES FOR CLASS 3 (UNMANAGED FOREST) AND CLASS
7 (MANAGED FOREST) PROPERTIES**

For the purposes of 1995 and subsequent assessment years this by-law adopts the following valuation schedule;

Class 3	(Unmanaged Forest)	\$2,000.00 per acre.
Class 7	(Managed Forest)	\$1,000.00 per acre.

**SCHEDULE X
STATUTORY DECLARATION**

I, _____, of _____, in the Province of Manitoba, do solemnly declare that

- (a) I am assessor for the Fairford First Nation;
- (b) the assessment roll for the reserve lands of the Fairford First Nation for the year 19__ has been completed in accordance with the Assessment By-Law and sets out the assessed value of the land and improvements within the designated lands of the Fairford First Nation in accordance with the Assessment By-Law, and the name or names of the holders in respect of each parcel and all other information required to be entered and set out by the Assessment By-Law has been entered and set out;

and I make this solemn declaration conscientiously believing it to be true, and knowing that it is of the same force and effect as if made under oath.

Declared before me at _____ this)
_____ day of _____, 19__) _____

**SCHEDULE XI
NOTICE OF ASSESSMENT**

To:
Address:
RE:
(Description of Land)

Take notice that the assessment roll has been adopted by Council Resolution dated the _____ day of _____, 19____ and that in respect of the above-noted land or interest in land the following person(s) is/are liable to pay any taxes levied pursuant to the Fairford First Nation Taxation By-law:

Name(s)
Address(es)

The assessed value of the (classification) real property	.
Total assessed value	.
Total net taxable value	.

And take notice that you may, within 30 days of the date of mailing of this Assessment Notice, appeal the assessment to the Assessment Review Committee in respect of liability to assessment, assessed value, any alleged assessment classification, exemption to assessment or alleged error or omission. The notice of appeal must be in writing and signed by the appellant or his/her agent, and shall set out a mailing address to which all notices to such appellant may be sent. The notice of appeal may be mailed to the Assessment Review Committee at (insert an address).

Dated at _____ the _____ day of _____, 19____.

Assessor _____

**SCHEDULE XII
APPEAL TO ASSESSMENT REVIEW COMMITTEE**

Pursuant to the provisions of the Fairford First Nation Assessment By-law, I hereby appeal the assessment of the following real property:

(Description of the Real Property)

On the following grounds:

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

Dated at _____ this _____ day of _____ ,
19____.

PRINTED NAME OF APPELLANT _____

APPELLANT'S SIGNATURE _____

Address to which all notices to appellant are to be sent.

TO: Assessment Review Committee

c/o _____
(office of the tax administrator)

**SCHEDULE XIII
OATH OR AFFIRMATION**

I, _____, do solemnly swear (or affirm) that I will, to the best of my judgment and ability, and without fear, favour or partiality, honestly decide the appeals to the Assessment Review Committee which may be brought before me for hearing and decision as a member of the Committee.

SCHEDULE XIV
NOTICE OF HEARING

To:

Address:

RE:

(Description of Real Property)

Take notice that the Assessment Review Committee will hear an appeal from a decision of the Assessment Review Committee dated the _____ day of _____, 19__ relating to the above-noted real property which hearing shall be held at the hour of ___ (a.m./p.m.) on the _____ day of _____, 19_____.

And take notice that you should bring to the hearing all relevant documents pertaining to such appeal.

Dated at _____ this _____ day of _____, 19_____.

Chairman
Assessment Review Committee _____

**SCHEDULE XV
REQUEST FOR ATTENDANCE**

To:

Address:

Whereas an appeal has been filed with respect to the assessment of **real property** described as _____ (description of real property), and whereas it has been made to appear that you may have information to assist the Assessment Review Committee.

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

Dated at _____ this _____ day of _____, 19____.

Chairman
Assessment Review Committee _____