

CERTIFICATION

Pursuant to Section 86, Indian Act RSC 1985 C.I-5 and amendments thereto, I certify that the attached copy of the Deputy Minister's approval Order dated 21st day of October, 1993, and the **Little Shuswap Indian Band "Taxation and Assessment Amending By-Law No.1 (1993)"** dated 8th day of September 1993 is a true copy of the said Order and By-law.


Richard Frizell, Director,
Lands, Revenues and Trusts,
a Superintendent as defined in
Sec. 2 (1) Indian Act, RSC 1985.

Minister of Indian Affairs
and Northern Development



Ministre des Affaires
indiennes et du Nord canadien

On behalf of the Minister of Indian Affairs and Northern Development,
I HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the
following bylaw made by the Little Shuswap Indian Band, in the
Province of British Columbia, at a meeting held on the 8th day of
September, 1993.

- **Little Shuswap Indian Band Taxation and Assessment
Amending Bylaw No. 1 (1993)**

Dated at Hull, Quebec

this 21st day of October, 1993.

A handwritten signature in black ink, appearing to read 'Dan E. Goodleaf'.

Dan E. Goodleaf
Deputy Minister

TAXATION AND ASSESSMENT AMENDING BYLAW NO. 1 (1993)

WHEREAS the Little Shuswap Indian Band Taxation and Assessment Bylaws were approved pursuant to Section 83 of the Indian Act on July 30, 1993.

AND WHEREAS certain standard dates contained in the Little Shuswap Indian Band Taxation and Assessment Bylaws are now past.

AND WHEREAS it is necessary to make amendments to the dates, rates and regulations in accordance to Provincial Legislation in respect to property assessment for tax purposes.

BE IT HEREBY RESOLVED that the Chief and Council of the Little Shuswap Indian Band enacts the following bylaw pursuant to Section 83 of the Indian Act.

1. Short Title

This Bylaw may be cited as the Little Shuswap Indian Band Assessment and Taxation Amending Bylaw No. 1 (1993).

2. Part 8 section 113 of the Little Shuswap Indian Band Assessment Bylaw (the Assessment Bylaw) is amended by deleting it and substituting it by the following:

Determination of value

113. 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 which is located south of the 59th parallel of latitude.....	\$2750 per acre
For the track in place of a railway corporation which is located north of the 59th parallel of latitude.....	\$ 205 per acre
For the pipelines of a pipeline corporation other than gathering pipelines.....	\$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"

3. Part 9 Section 122 of the Assessment Bylaw is amended by deleting it.

4. Part 9 Section 123 of the Assessment Bylaw is amended by adding to it subsections 1 (g), (h) and (i).

(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 of the "Certificate of Abandonment" has been provided to the Assessment Commissioner,

(h) "Class 11" means, in the case where a fibre optic cable is jointly owned, occupied or used by a railway corporation and a telecommunications corporation, and is buried within the rail right-of-way, an addition to the rate for that portion of the cable which is the interest of the railway corporation, and

(i) "Class 12" means, in the case where a fibre optic cable is jointly owned, occupied or used by a railway corporation and a telecommunications corporation, and is placed at or above ground level within the railway right-of-way, an addition to the rate for that portion of the cable which is the interest of the railway corporation.

5. Part 9 section 123 (2) of the Assessment Bylaw is amended by deleting and substituting it by the following:

(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.

6. Part 9 section 125 (3) of the Assessment Bylaw is amended by deleting it and substituting it by the following:

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 168mm.

7. Part 10 section 133 2(a), (b), (c), and (d) of the Assessment Bylaw are amended by deleting them and substituting them by the following:

- (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.

8. Part 10 section 135 (1) (b) of the Assessment Bylaw is amended by deleting it and substituting it by the following:

- (b) "Class 2" means an electrical transmission line utilizing wood or concrete poles and rated from 132 to 170 kilovolts,

9. Part 10 section 135 (2) (a) to (m) of the Assessment Bylaw are amended by deleting them and substituting them by the following:

- (a) Class 1, \$31,123 per circuit kilometres;
- (b) Class 2, \$39,388 per circuit kilometres;
- (c) Class 3, \$777,329 per circuit kilometres;
- (d) Class 4, \$441,342 per circuit kilometres;
- (e) Class 5, \$464,912 per circuit kilometres;
- (f) Class 6, \$307,434 per circuit kilometres;
- (g) Class 7, \$58,008 per circuit kilometres;
- (h) Class 8, \$68,307 per circuit kilometres;
- (i) Class 9, \$206,927 per circuit kilometres;
- (j) Class 10, \$272,929 per circuit kilometres;
- (k) Class 11, \$6,715,926 per circuit kilometres;
- (l) Class 12, \$164,077 per circuit kilometres;
- (m) Class 13, \$512,504 per circuit kilometres.

10. Part 13 section 203 of the Assessment Bylaw is amended by deleting it and substituting it by the following:

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.

11. Part 13 section 204 (2) of the Assessment Bylaw is amended by deleting it and substituting it by the following:

(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;
- (c) 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;

12. Part 10 of the Little Shuswap Indian Band Assessment Bylaw is amended by adding the following section, 206(a) and (b) and section, 207(a) and (b).

Telecommunications corporation, metallic cable

206. 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
- (b) \$17,140 per kilometre, for submarine cable.

Rate for Abandoned telecommunications cable

207. Where, in respect of a telecommunications cable referred to in section 27 (1) (a) of the Assessment Bylaw,

(a) a senior executive of the corporation provides the Assessment Commissioner with documentation certifying that the cable has been properly abandoned, and

(b) the telecommunications cable would, if valued under section 26 of the Assessment Bylaw and in that reference to section 27 of the Assessment Bylaw, have no value,

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

13. Schedule "B" of the Little Shuswap Indian Band Assessment Bylaw is amended by deleting it and substituting it by the following;

SCHEDULE "B"

Outside diameter of Pipe in millimetres	Rate per kilometre
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

14. Section 10 of the Little Shuswap Indian Band Taxation Bylaw (the Taxation Bylaw) is amended by deleting it and substituting the following:

(1) For the purposes of the 1993 taxation year, taxes levied under this bylaw are due and payable on or before January 14, 1994 and for every year thereafter on or before July 2 of the year in which they are levied.

(2) If a portion of the taxes remains unpaid on January 14, 1994 for the taxation year 1993 and July 2 for every year thereafter, there shall be added to them, as a penalty, 5% of the unpaid taxes; and if a portion of taxes remains unpaid on April 14, 1994 for the 1993 taxation year and on October 31 for every year thereafter, there shall be added to them, as an additional penalty, a further 5% of the unpaid taxes and the amount so added in each case shall for all purposes be deemed part of the taxes.

(3) If a portion of the Taxes, including penalties, remains unpaid on June 14, 1994 for the 1993 taxation year and on December 31 for every year thereafter, they are deemed delinquent on that day, and after that day shall bear interest at a rate prescribed by the Chief and Council by bylaw until paid or recovered. Accrued interest shall for all purposes be deemed part of the delinquent taxes as if they had originally formed part of the taxes.

15. Subsection 30(2) of the Taxation Bylaw is amended by deleting it and substituting the following:

On completion of the taxation roll the surveyor of taxes shall mail to every person named in it, for the 1993 taxation year on or before November 30 1993, and on or before May 31 for every year thereafter, a taxation notice in the form and containing the information that the chief and council may prescribe by bylaw.

16. Section 88 of the Taxation Bylaw is amended by deleting it and substituting the following:

This bylaw shall come into force and effect upon approval by the Minister.

17. Subsections 2(1) and 2(1.1) of the Little Shuswap Indian Band Assessment Bylaw (the Assessment Bylaw) are amended by deleting them and substituting the following:

2(1) The assessor shall, when so directed by the chief and council and not later than October 31, 1993 for 1993 taxation year and not later than May 1st in each odd numbered year after that, complete a new assessment roll in which he shall set down each property liable to assessment within the reserve and give every person named in the assessment roll a notice of assessment, and in each case the roll so completed shall, subject to this bylaw, be the assessment roll for the purpose of taxation during that year and the following calendar year.

2(1.1) The assessor shall, when so directed by the chief and council and not later than May 1, 1994 for the 1994 taxation year and not later than May 1 in each even numbered year after that, complete a revised assessment roll containing revisions to assessment roll for the purpose of taxation during the calendar year.

18. Subsection 41(5) of the Assessment Bylaw is amended by deleting it and substituting the following:

41(5) Notice of writing of every complaint in respect of an entry in

(a) an assessment roll shall be delivered to the assessor not later than November 30 for the 1993 taxation year and May 30 of every year thereafter in which the assessment roll is completed.

(b) a revised assessment roll shall be delivered to the assessor not later than May 30 for the 1994 taxation year and May 30 for every year thereafter in which the revised assessment roll is completed.

19. Section 89 of the Assessment Bylaw is amended by deleting it and substituting the following:

This bylaw shall come into force and effect upon approval by the Minister.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Little Shuswap Indian Band held at the Little Shuswap Indian Band Administration Office, Box 1100, Chase, British Columbia, V0E 1M0, this 8TH day of SEPT., 1993.

MOVED BY FELIX ARNOUSE SECONDED BY DIANNE FRANCOIS
A QUORUM OF BAND COUNCIL CONSISTS OF 2 COUNCILLORS.

Felix Arnoise
CHIEF

COUNCILLOR

Dianne Francois
COUNCILLOR

COUNCILLOR

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