



Indian and Northern Affairs Canada Affaires indiennes
et du Nord Canada

Deputy Minister Sous-ministre

Ottawa, Canada
K1A 0H4

On behalf of the Minister of Indian Affairs and Northern Development, I HEREBY APPROVE, pursuant to Section 83 of the Indian Act, the following by-laws made by the Kamloops Indian Band, in the Province of British Columbia, at a meeting held on the 12th day of July, 1990.

- **Kamloops Indian Band Property Assessment By-law**
- **Kamloops Indian Band Property Taxation By-law**
- **Kamloops Indian Band Taxation Expenditure By-law**

Dated at HULL, Québec
this *31st* day of *August*, 1990.

KAMLOOPS INDIAN BAND
PROPERTY ASSESSMENT BY-LAW

WHEREAS:

The Kamloops Indian Band passed the Assessment By-law, 1983, which was duly approved by the Minister of Indian Affairs, pursuant to Section 83 of the Indian Act.

AND WHEREAS:

The Kamloops Indian Band deems it advisable to amend the Assessment By-law, 1983, and to establish this amended by-law for the purposes of taxation for local purposes of land, or interest in land, in the reserve, including rights to occupy, possess or use land in the reserve.

BE IT HEREBY RESOLVED

that the Chief and Council of the Kamloops Indian Band of Indians enacts the following amended By-law for the purposes of land and property assessment pursuant to the Indian Act and in particular Section 83(1) thereof:

1. **SHORT TITLE:**

This By-law may be cited as the Assessment By-law.

2. **DEFINITIONS:**

"appellants"	means any person authorized under this By-law to appeal an assessment notice.
"assessment area"	means lands situated within the boundaries of Kamloops Indian Reserve;
"assessment roll"	means a list prepared pursuant to this By-law setting out real properties within the assessment area and their assessed values.
"assessment year"	means the year proceeding the fiscal year in which taxes are to be levied.
"assessor"	means a person, or persons, including the Head Assessor, appointed 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 Band Chief and Council.
"assessed value"	means the actual value of land or improvements, or both, as determined under this By-law.

"Band"	means the Kamloops Indian Band.
"Band Council Resolution", or "resolution"	means a motion, as recorded in the minutes of the meeting, passed and approved at a duly convened meeting of the Council pursuant to the consent of a majority of the councillors of the Band present at that meeting.
"Band land"	means Reserve land other than land held under a C.P.
"C.P."	means a Certificate of Possession as defined under Section 20(1)(2) of the Indian Act; and for the purposes of this By-law only, includes a Notice of Entitlement and a Certificate of Occupation as defined under Sections 20(4) and 20(5) of the Indian Act or any other permits, agreements or licenses issued from time to time by Band Council Resolution authorizing the use of Band land by a Band member.
"Chief"	means the Chief of the Kamloops Indian Band as selected according to the custom of the Band.
"Chief and Council" or "Band Council"	means the Chief and Council of the Kamloops Indian Band as selected by the custom of the Band.
"Collector"	means the Band Administrator of the Kamloops Indian Band or any person(s) delegated by the Band Council for such purposes.
"fiscal year"	means April 1 of any year to March 31 of the succeeding year.
"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 any right, title, estate or interest in property; or (d) is a trustee of real property; in the assessment area.
"improvement"	mean an addition to land and, without restricting the generality of the foregoing, includes:

- (a) anything 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;
- (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 immovable machinery and equipment which is prescribed assessable by Band Council Resolution.

"local government services"

includes local improvements, capital works, utility services, and the provision of any other services normally found in organized communities.

"local improvement"

means any of the following works or any combination of them:

- (a) opening, widening, straightening, extending, grading, levelling, diverting or paving a street;
- (b) constructing a sidewalk, footcrossing, curbing, bridge, culvert or embankment forming part of a street, or constructing a system of storm drainage;
- (c) making, deepening, enlarging, or lengthening a common sewer or water system;
- (d) making sewer or water service connections to the street line on land abutting the main;
- (e) constructing a conduit for wires or pipes along or under a street;
- (f) reconstructing, replacing or repairing any of the works mentioned or any other related works;

"Minister"

means the Minister of Indian Affairs and Northern Development.

"mobile home"

means any structure whether equipped with wheels or not and whether self-propelled or not, that:

- (a) is used or designed for use as a dwelling or sleeping place, and
- (b) is constructed or manufactured to be moved from one point to another by being towed or carried.

"occupant"

means a person who, for the time being, is in actual occupation of real property.

- "person" in addition to its ordinary meaning includes a partnership, association, company, society or body corporate.
- "pipeline" means any pipe designed for or used in the commercial conveyance or transmission of any substance.
- "prescribe" means a decision set out in a Band Council Resolution.
- "real property" means land and the improvements thereon and, without restricting the generality of the foregoing, includes any interest in land or improvements, the right to occupy, possess or use land or improvements in the reserve, and includes a highway or railway right-of-way.
- "Registrar" means the Lands Administrator for the Kamloops Indian Band as appointed by the Chief and Council.
- "Reserve" means Kamloops Indian Reserves as such reserves are defined in the Indian Act, Section 2(1), and any land held as a special reserve for the use and benefit of the Kamloops Indian Band pursuant to Section 36 of the Indian Act.
- "residential property" means real property used primarily for family residential purposes.
- "taxation authority" means the Chief and Council of the Kamloops Indian Band.
- "trailer" means any structure, other than a mobile home, whether ordinarily equipped with a wheels or not, that is constructed or manufactured to be moved from one point to another by being towed or carried.
- "trustee" means an executor, administrator, guardian, committee, receiver or any person having or taking upon himself the lawful possession, administration or control of property affected by an express trust, or having by law possession, management and control of the property of a person under any legal disability.

3. (A) Chief and Council shall appoint a head assessor and such other assessors as deemed necessary, for carrying out the purposes of this by-law.

Assessors

- (B) Chief and Council may appoint an assessor, pursuant to sub-section (A), who is also duly appointed pursuant to the Assessment Authority Act, R.S.B.C. 1979, c.22, or amendments thereto.
- (C) The head assessor shall assess all real property, within the assessment area, according to the provision of this by-law and shall:
 - (1) supervise and direct the work of other assessors;
 - (2) ensure that assessment rolls are correctly prepared as required by this by-law;
 - (3) ensure that assessors comply with the provisions of this by-law in the performance of their duties; and
 - (4) perform such other duties and exercise such other powers not inconsistent with this by-law as may be prescribed by Chief and Council.

Assessable Property

- 4. For the purposes of this by-law, all real property within the assessment area shall be assessed by an assessor excepting:
 - (1) vacant and unoccupied Band land;
 - (2) all vacant and unoccupied land held under C.P.;
 - (3) Band land and improvements used for Band community purposes;
 - (4) pollution control equipment prescribed by Band Council Resolution.

Assessment

- 5. (A) Subject to Section 4, the assessor shall determine the actual value of real property in the assessment area.
 - (B) In determining the actual value under sub-section (A) the assessor may give consideration to the present use, location, original costs, cost of replacement, revenue or rental value, the price that the land and improvements might reasonably be expected to bring if offered for sale in the open market by a solvent owner, and any other circumstances affecting the value.
- 6. Without limiting the application of Sections 5(A) and (B), where an industry, commercial undertaking, public utility enterprise, or other operation is carried on within the assessment area, the land and improvements so used shall be valued as the property of a going concern.

Public Utilities etc.

7. (A) The assessor shall determine the actual value of the following, using rates established by by-law approved by the Minister:
- (1) the pole lines, cables, towers, poles and wires of the telegraph, telephone, bus or electrical power corporation;
 - (2) the track, in place, of a railway on a right-of-way;
 - (3) the pipe lines of a pipe line corporation for the transportation of petroleum, petroleum products, or natural gas, including valves, cleanouts, fastenings, and appurtenances located on the right of way, but not including pumping equipment, compressor equipment, storage tanks and buildings;
 - (4) the right of way for pole lines, cables, towers, poles, wires and pipe lines referred to in sub-paragraphs (1) and (3);
 - (5) the right of way for tracks referred to in sub-paragraph (2), and any other right of way.
- (B) Subsection (A)(4) and (5) does not apply in respect of land that has a higher and better use than use for a right of way.
- (C) For the purpose of applying subsection (A)(2), the track in place of a railway corporation is inclusive of 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 fuelling equipment, water tanks, station houses, engine houses, roundhouses, turntables, docks, wharfs, freight sheds, weigh scales, repair and 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.

Trailers and Mobile
Homes

8. (A) A trailer or mobile home is not an improvement while it is registered or deemed to be registered under the B.C. Motor Vehicles Act or any similar Act of any other province of Canada.
- (B) Notwithstanding subsection (A), a trailer or mobile home is deemed to be an improvement if:
- (1) it has remained for a period of six months within the assessment whether such period is continuous or not; and
 - (2) it is used as a permanent or temporary residence within the assessment area.
- (C) Unoccupied mobile homes and trailers that are the stock in trade of a dealer in mobile homes or trailer shall not be assessed for the purposes of this by-law.

Demand for Information

9. (A) An assessor may deliver to a holder of real property assessable under this by-law a notice in the prescribed form requiring the holder to furnish the assessor with a statement in writing setting forth such information as the assessor may reasonably require in order to assess the property for the purposes of this By-law.
- (B) The statement required to be furnished under subsection (A) shall in writing and signed by the holder.
- (C) An assessor is not bound by any information furnished to him under subsection (B).
- (D) If any holder of real property does not comply with a notice delivered to him under subsection (A) by failing to delivery the required statement to the assessor within thirty days of the receipt of the notice by him, then the Assessor shall assess the property based on information available.

Right of Entry

10. (A) An assessor is entitled to enter any real property, other than a residence situated on residential property, at any reasonable time in order to assess the property for the purposes of this by-law.
- (B) The holder, occupier or person in charge of any real property entered by an assessor pursuant to subsection (A) shall give the assessor all reasonable assistance and furnish the assessor with such information as the assessor reasonably may require in order to assess the property for the purposes of this by-law.

Entry of a residence

11. (A) For the purposes of carrying out his/her duties under this by-law, an assessor may enter residential property if prescribed to do so by Chief and Council.
- (B) Where an assessor is prescribed to enter a residence under subsection (A) he shall deliver a demand for permission in the form attached as Schedule "A" to the holder or occupier of the residential property.
- (C) Where the holder or occupier who receives a demand for permission set out in subsection (B) refuses to allow the assessor to enter the real property, the assessor may assess the real property on the basis of the information available to the assessor.
- (D) Subject to subsection (A), a holder or occupier of residential property shall give to the assessor all reasonable assistance and furnish the assessor with such information as the assessor may reasonably require in order to assess the residential property for the purposes of this by-law.

Confidentiality

12. (A) Any information obtained by the assessor in the course of the performance of his duties shall be strictly confidential and shall not be communicated by an assessor to anyone other than Chief and Council or any person expressly authorized by the holder.
- (B) Subsection (A) does not apply to information required to be shown on an assessment roll pursuant to this by-law.
- (C) An assessor shall be issued with a certificate of identification in the form attached as Schedule "B", and upon entering or seeking to enter any real property for the purposes of this by-law the assessor shall, if so required, produce the prescribed certificate of the holder, occupant, or person in charge.

Assessment Roll

13. (A) The head assessor shall prepare an assessment roll under this by-law setting forth, to the best information, belief and judgment of the assessor the following:
- (1) the name and postal or street address of each person who is the holder or occupier of real property that is assessable under this by-law;
 - (2) for each person referred to in sub-section (A)(1), a description of the land and improvements sufficient to distinguish them from land and improvements that may be held or occupied by any other person;
 - (3) the assessed value of each parcel of land described under sub-section (A)(2);
 - (4) subject to subsection 13(E), the assessed value of the improvements described under sub-section (A)(2);
 - (5) the total of the assessed values of each parcel of land and improvements described under sub-section (A)(2);
 - (6) such further information as may be prescribed by Band Council Resolution.

Disregarding Boundaries

- (B) Notwithstanding sub-section (A)(2), surveyed boundaries between parcels of land shall be disregarded for assessment purposes where:
- (1) the parcels of land are held in the name of the same person;
 - (2) the boundary between the parcels is not reasonably cohesive;
 - (3) the parcels are used as a unit for the same principle use;
 - (4) all of the parcels are vacant;
 - (5) none of the parcels are being used actively or productively;
 - or
 - (6) the property of a person, or any part thereof, is used for different purposes.
- (C) Where a surveyed boundary between parcels of land is disregarded, all of the parcels involved shall be treated as one parcel for assessment purposes.

- (D) The assessed value of all improvements located on land that is, or that is treated as, one parcel for assessment purposes, shall be expressed on the assessment roll as a total value.
- (E) The assessed values of improvements located on parcels of land that are not treated as one parcel for assessment purposes shall not be expressed together as part of the same total value on an assessment roll.
- (F) Subject to subsection (E), the total assessed value of all improvements located on a parcel of land that is, or that is treated as, one parcel for assessment purposes shall be added to the assessed value of the parcel of land, and the sum of the assessed values of the land and improvements is the total assessed value of the real property.

Annual Assessment rolls

14.

- (A) The assessment roll shall be prepared annually by the head assessor at a date prescribed by Chief and Council.
- (B) The assessment roll prepared under subsection (A) shall be sent to Chief and Council by the head assessor not later than the fifteenth day of October in the assessment year.
- (C) The Chief and Council may make any technical and clerical changes to the assessment roll, which changes shall be sent to the head assessor or before the 1st of November in the assessment year.
- (D) Forthwith upon the receipt of an assessment roll returned to him under subsection (C), the head assessor shall make the necessary corrections to the assessment roll and send the final assessment roll to the Collector not later than the 15th day of November in the assessment year.
- (E) No technical, clerical or other changes shall be made to the assessment roll by the head assessor or any one pursuant to this section after the mailing of assessment or any one pursuant to this section after the mailing of assessment notices as provided in Section 16.
- (F) Except as provided by this section, an assessment roll shall not be corrected except pursuant to a decision of:
 - (1) Assessment Review Committee; or
 - (2) Chief and Council, pursuant to Section 30.

Statement as to
corrections

15.

Where an assessment roll is prepared or corrected by an assessor, a statement in the prescribed form attached as Schedule "C" certified by the assessor shall be affixed to the assessment roll.

Assessment

16. (A) Forthwith upon the receipt of the assessment roll by the Collector and not later than the 15th day of January in the assessment year, the Collector shall:

- (1) deliver to every person listed in the assessment roll whose real property or interest in real property is assessed, an assessment notice in the prescribed form, and
- (2) post a notice in the office of the Kamloops Band Administration and publish the notice for at least two consecutive editions of the Kamloops Indian Band Newsletter, containing the information set out in sub-section (B).

Contents of notice

(B) A public notice given under paragraph (A) shall contain statements that:

- (1) the assessment roll has been deposited in the offices of the Head Assessor and will remain open for the inspection of any person for a period of thirty days from the day of the notice; and
- (2) any person desiring to appeal the assessment may lodge an appeal verbally or in writing in the office of the Head Assessor within thirty days of the receipt of the assessment notice, provided that they meet the qualifications in Section 17(B).

Appeal Procedure

17. (A) A person may appeal an assessment notice and an entry on an assessment roll to the Assessment Review Committee where the appellant alleges that:

- (1) the name of a person has wrongfully inserted in or omitted from the roll;
- (2) real property has been wrongfully entered upon or omitted from the roll;
- (3) real property has been valued at too high or too low an amount;
- (4) land has been improperly classified according to region, class or use; or
- (5) an exemption has been improperly allowed or disallowed.

(B) An appeal shall not be made by any person except the following:

- (1) Chief and Council;
- (2) a person whose name appears on the assessment roll, or who is entitled to have his name placed on the assessment roll; or
- (3) an assessor.

(C) (1) No assessment shall be invalid by reason of any of the following:

- (i) any defect in form;
- (ii) the omission of assessable property from the assessment roll;

- (iii) the non-return of the assessment roll from the taxation authority to the assessor;
- (iv) a technical error in any notice; or
- (v) property having been entered in any class or column of the assessment roll in which it does not belong.

Liability to taxation

- (2) Failure to enter in an assessment roll of any of the particulars required by this by-law shall not affect the liability of any person to taxation under this by-law.

Contents of Appeal

- (D) An appellant shall file an appeal by delivering a notice of appeal in the form attached as Schedule "D" to an assessor within 30 days of the receipt of the assessment notice.
- (E) Every appeal shall be in writing signed by or on behalf of the appellant, and shall:
 - (1) state in general terms the grounds of the appeal;
 - (2) describe the property that is the subject matter of the appeal; and
 - (3) set forth the name and the address of the appellant.
- (F) 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, the name and address of the appellant as prescribed in Schedule "E".
- (G) 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.

Establishment of
Assessment Review
Committee

- 18. (A) The Chief and Council by Band Council Resolution shall each year establish an Assessment Review Committee which shall consist of:
 - (1) one person who is or was duly qualified to practice law in the Province of British Columbia, or who is or was a Judge of a Provincial, County or Supreme Court in the Province of British Columbia;
 - (2) one person who has sat as member of an appeal board to review assessments in and for the Province of British Columbia;
 - (3) one person who is a member of the Kamloops Indian Band who does not have any direct or indirect financial interest in any real property assessment to which an appeal relates, as set out in Section 24.
- (B) Every member of an Assessment Review Committee shall, before entering upon his/her duties, take the oath or affirmation of office as set out in Schedule "F".

Duties of Committee

19. (A) The Assessment Review Committee shall:
- (1) hear all appeals from assessment notices;
 - (2) investigate and advise Chief and Council upon assessments, classes of assessments and assessment rolls which the Committee deems necessary;
 - (3) select a Chairman of the Board who shall supervise and direct the work of the Board;
 - (4) give all appellants at least 10 days notice of the time and place for the hearing of appeals;
 - (5) have the custody of all records, documents, evidence and proceedings before the Assessment Review Committee;
 - (6) have control of its own proceedings in order to fairly and adequately determine any appeal, including the power to require the attendance of any person to give evidence at the hearing of the appeal; and
 - (7) 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.

(B) In performing its duties under this by-law the Assessment Review Committee shall:

- (1) ensure that the assessments and assessment rolls are equitable and that they represent fairly the assessment values provided for in this by-law;
- (2) act impartially, fairly and reasonably, to the best of their skill and ability.

Parties

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

Chairman

21. (A) The Chairman of an Assessment Review Committee shall:
- (1) supervise and direct the work of the Assessment Review Committee, and
 - (2) preside at sittings of the Assessment Review Committee.

Secretary

22. (A) There shall be a Secretary of Assessment Review Committee, who shall be appointed by the Chief and Council.

(B) The Secretary of the Assessment Review Committee shall:

- (1) have the custody and care of all records regulations, documents and orders made by or pertaining to the Committee; and
- (2) obey the directions given to him by the Chairman or the Committee relating to his office.

Quorum and Vacancy

23. (A) A majority of the members of the Assessment Review Committee constitutes a quorum.
- (B) 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.
- (C) All questions respecting the revision of an assessment roll and the deciding of any appeals with respect thereto shall be decided by a majority vote of the members of the Assessment Review Committee at the hearing.
- (D) The Chief and Council may by Band Council Resolution establish procedures for the conduct of the proceedings of the Assessment Review Committee which shall not be inconsistent with this by-law.

Conflict of Interest

24. (A) Any person having a direct or indirect financial 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.
- (B) This section applies to Chief and Council.
- (C) For the purpose of this section, the appellant or a member of his/her immediate family shall be deemed to be disqualified pursuant to subsection (A) hereof.
- (D) Where any member of the Assessment Review Committee is disqualified by virtue of subsection (A) the Chief and Council shall appoint a new member to the Committee, for the purpose of hearing that appeal only.

Date of sittings

25. (A) The Chief and Council shall prescribe annually the date on which the Assessment Review Committee shall commence its sittings, which shall be on or before the 1st day of March in the year in which taxes are to be levied on the basis of the assessment roll.
- (B) The head assessor shall deliver the assessment roll to the Assessment Review Committee on or before the date upon which the Committee commences its sittings.

Witnesses and
documents

26. (A) The Assessment Review Committee may request the attendance of witnesses and the production and inspection of documents.
- (B) (1) 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;
- (2) The Notice shall be signed by the member of the Committee who issues it and shall be served on the witness by the party at least 2 days before the appeal.
- (3) The Notice shall be in the form attached as Schedule "G".
- (C) Every witness served with a Notice under subsection (B) shall be paid \$2 witness fee plus reasonable travelling expenses to attend and give evidence before the Assessment Review Committee, on the time and date set out in the Notice.

Hearing of Appeals

27. (A) 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.
- (B) An Assessment Review Committee may hear an appeal, whether the appellant is present or not.
- (C) 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.
- (D) 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.
28. In any appeal proceedings, the onus of proof is on the person bringing the appeal to establish that the assessed value of the property should be different from the value determined by the assessor.

Reference to Band
Council

29. (A) Within 7 days from the hearing of all appeals, the Assessment Review Committee shall submit to Band Council its decisions on each appeal, including the vote of each member of the Committee, either in favour or against the allowing of the appeal.

- (B) Within 15 days from the receipt of the decision of the Assessment Review Committee, Chief and Band Council shall instruct the head assessor to prepare final assessment roll including any amendments resulting from the decision in subsection (A).

Notice of decision

- 30. (A) Not later than six days from the receipt of the instructions pursuant to section 29(B) the head assessor shall notify in writing each appellant and person affected by the appeal, of the decision of the Assessment Review Committee.
- (B) The notice given under subsection (A) shall state that the appellant has a further right of appeal to the Federal Court of Canada.

Amendment of Roll

- 31. (A) Where the Head Assessor is directed to amend an assessment roll under section 30, he shall do so within seven days, and he shall return the assessment roll forthwith to the Chairman of the Assessment Review Committee.
- (B) Amendments made to the assessment roll pursuant to subsection (A) shall be dated and initialled by the assessor.
- (C) Forthwith upon the receipt of an amended assessment roll under subsection (B), the Chairman shall:
 - (1) verify that the roll has been amended according to the decisions of Chief and Council under section 30 hereof;
 - (2) authenticate the assessment roll by affixing to it a sworn or affirmed statement in the prescribed form; and
 - (3) forward the authenticated assessment roll to the taxation authority;

Extension of Time

- 32. (A) The Chief and Council may by Band Council Resolution extend for a maximum of 30 days the time which anything is required to be done under this by-law and anything done within this period of time is as valid as if it had been done within the time otherwise provided for by this by-law.
- (B) Where a provision in this by-law is expressed in the present tense, the provision applies to the circumstances as they arise.

By-Law Remedial

- (C) 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.
- (D) Headnotes, marginal notes and headings form no part of the enactment, but shall be construed as being inserted for convenience of reference only.
- (E) A finding by a court 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.

Amendments

33. (A) Any section of this by-law may be amended by a by-law of Chief and Council and approved by the Minister.

Delivery of Notices

34. (A) Where any notice, notifications, demand, statement or direction is required or permitted to be delivered or given under this by-law, it shall be sufficient if mailed by registered mail, postage pre-paid, or delivered personally to:

- (1) the address of the person set forth in the assessment roll, or
- (2) such other address of which the assessor has received notice.

(B) Any notice, demand, statement or direction shall be conclusively deemed to have been received on the second business day following the mailing thereof.

(C) Where an assessor has not received written or verbal notice of the address of a person and his address is not set forth in the assessment roll, the assessor may deliver any notice to that person by publishing it in one edition of the Kamloops Indian Band Newsletter and such publication shall be deemed to be sufficient notice on the date of its publication thereof.

35. (A) This by-law is in force from the date of the approval of the Minister.

Approved by Chief and Council this 12 day of JULY, 1990.

Clarence Jules
Chief

Councillors:

Clarence Jules

Richard Seymour

Nani Baptiste

Fred Camille

Richard Jules

Ted Gouquin

SCHEDULE "A"

Demand for Entry

TO: _____

Address: _____

**RE: _____
(Property Description)**

Pursuant to S.11(B) of the Kamloops Indian Band Property Assessment By-law, and pursuant to the authority vested in me by Band Council Resolution made the ___ day of _____, 199_ I request that you permit me to enter to the residence located on the above property at the hour of ___ on _____, the __ day of _____, 199_. You, or any representative authorized by you, may accompany me during the inspection of the residence. I require such access for the purposes of assessing the property under the Assessment By-law.

Please be advised that if you do not allow me to access to the residence at the above time, it will be necessary for me to carry out my assessment on the basis of whatever information I have available to me.

Yours truly,

Assessor

SCHEDULE "B"
Certificate of Assessor

This is to certify that _____ whose signature appears below is a duly appointed assessor under the Kamloops Indian Band Property Assessment By-law.

Assessor

Chief and Council

Dated the ___ day of _____, 199_.

SCHEDULE "C"

I _____, a duly authorized assessor appointed under the Kamloops Indian Band Property Assessment By-Law, hereby certify that the Assessment Roll affixed hereto has been duly prepared by me pursuant to the provisions of the By-law.

Dated the ___ day of _____, 199_.

WITNESS

Assessor

I _____, a duly authorized assessor appointed under the Kamloops Indian Band Assessment By-Law, certify that on the ___ day of _____, 199_, the Assessment Roll affixed hereto was duly corrected by me with respect to _____ (Description of Property) pursuant to the provisions of the By-law.

Dated the ___ day of _____, 199_.

WITNESS

Assessor

SCHEDULE "D"

**Kamloops Indian Band
Property Assessment By-law**

APPEAL

Pursuant to the provisions of the Kamloops Indian Band Property Assessment By-law, I hereby appeal the assessment of the following property:

(Description of Property)

On the following grounds:

- 1.
- 2.
- 3.
- 4.
- 5.

Dated the ___ day of _____, 199_.

PRINTED NAME OF APPELLANT

Appellant's Signature or
Authorized Representative

Address

TO: The Assessor
Kamloops Indian Band
Victoria, B.C.

SCHEDULE "E"

Notice of Appointment of Agent

I, _____ of _____ hereby
(Name) (Address)

appoint _____ of _____ to
(Name of Agent) (Address of Agent)

act as my duly authorized agent with respect to an Appeal from an
Assessment Notice regarding _____
(Description of Address of Property)

Dated the ___ day of _____, 199_.

WITNESS

Signature

SCHEDULE "F"
OATH OF OFFICE

I _____ hereby swear (affirm) that I will duly and faithfully execute my duties as a member of the Assessment Review Committee appointed pursuant to the Kamloops Indian Band Property Assessment By-Law. I will disclose any direct or indirect financial interest I may have in any of the appeals and shall not sit as a member of the Committee for those appeals.

Dated the ___ day of _____, 199_.

WITNESS

Signature

SCHEDULE "G"
REQUEST FOR ATTENDANCE
(Section 27)

TO: _____

Address: _____

Whereas an appeal has been launched respecting the assessment of _____ (Description of Property), pursuant to the Kamloops Indian Band Property Assessment By-Law, and 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 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 relate to the said assessment.

Dated the __ day of _____, 199_.

Assessment Review Committee