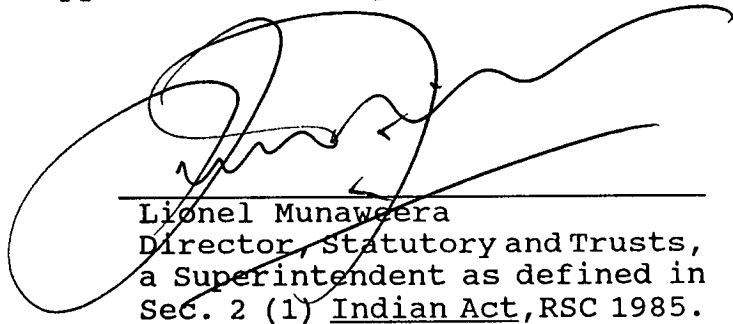


**CERTIFICATION**

Pursuant to Section 86 Indian Act RSC 1985 C.I-5 and amendments thereto, I certify that the attached copy of the Westbank Indian Band "By-law to Amend the Westbank Indian Band Assessment By-Law, No. 1991-03TT." dated 8th July 1991" is a true copy of the said by-law.



\_\_\_\_\_  
Lionel Munawera  
Director, Statutory 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 by-law made by the Council of the Westbank Band of the Province of British Columbia, at a meeting held on the 8th day of July 1991.

- A By-Law To Amend the Westbank Indian Band Assessment By-Law, No. 1991-03TT.

Dated at OTTAWA

this 8<sup>th</sup> day of October, 1991

A handwritten signature in black ink, appearing to read "H. Rain".

**A BY-LAW TO AMEND THE WESTBANK INDIAN BAND ASSESSMENT BY-LAW**

**NO. 1991-03TT**

**WHEREAS:**

The Westbank Indian Band deems it advisable and in the best interests of the Westbank Indian Band to establish a form of valuation of lands and interests in land held by or on behalf of telephone and telegraph corporations which is compatible with the form of evaluation used by neighbouring jurisdictions to simplify the administration of the Westbank Indian Band Assessment and Taxation By-laws;

**NOW THEREFORE BE IT HEREBY RESOLVED THAT:**

The WESTBANK INDIAN BAND ASSESSMENT BY-LAW be and is hereby amended by the addition as Part Thirteen of the said WESTBANK INDIAN BAND ASSESSMENT BY-LAW of the following which is hereby enacted as Part Thirteen of the said WESTBANK INDIAN BAND ASSESSMENT BY-LAW

PART 13

Telephone and Telegraph Corporations Valuation

**Interpretation**

201. In this by-law

- |                       |   |
|-----------------------|---|
| "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 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; |
| "September 30"        | "September 30" means September 30 in the year preceding the year for which the assessment role or revised assessment role is completed.   |

**Application**

202. This by-law shall be used for determinations of value for the purposes of assessment for the 1990 and subsequent taxation years.

**Telephone corporation pole lines, etc.**

203. The actual value of the pole lines, cables, towers, poles and wires of a telephone corporation shall be determined using the rate of \$352 per access line.

**Fibre optics cable**

204. (1) In this section
- a) "Class 1 fibre optics cable" means a cable for which less than 25% of the capital expenditure to complete the cable has been expended by September 30;
  - b) "Class 2 fibre optics cable" means a cable for which 25 to 49% of the capital expenditure to complete the cable has been expended by September 30;
  - c) "Class 3 fibre optics cable" means a cable for which 50 to 74% of the capital expenditure to complete the cable has been expended by September 30;
  - d) "Class 4 fibre optics cable" means a cable for which 75 to 99% of the capital expenditure to complete the cable has been expended by September 30;
  - e) "Class 5 fibre optics cable" means a complete fibre optics cable on September 30.
- (2) The actual value of a fibre optics cable shall be determined using the following rates:
- a) for "Class 1 fibre optics cable"
    - i) where 80% or more of the cable is installed below ground level \$15,375 per kilometre of cable;

- ii) where 80% or more of the cable is installed at or above ground level \$3,625 per kilometre of cable;
  - iii) which is not valued at any other rate \$9,500 per kilometre of cable;
- b) for "Class 2 fibre optics cable"
- i) where 80% or more of the cable is installed below ground level \$45,510 per kilometre of cable;
  - ii) where 80% or more of the cable is installed at or above ground level \$10,730 per kilometre of cable;
  - iii) which is not valued at any other rate \$28,120 per kilometre or cable;
- c) for "Class 3 fibre optics cable"
- i) where 80% or more of the cable is installed below ground level \$76,260 per kilometre of cable;
  - ii) where 80% or more of the cable is installed at or above ground level \$17,980 per kilometre of cable;
  - iii) which is not valued at any other rate \$47,120 per kilometre of cable;
- d) for "Class 4 fibre optics cable"
- i) where 80% or more of the cable is installed below ground level \$107,100 per kilometre of cable;
  - ii) where 80% or more of the cable is installed at or above ground level \$25,230 per kilometre of cable;
  - iii) which is not valued at any other rate \$66,165 per kilometre of cable;

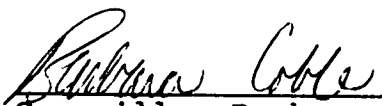
- e) for "Class 5 fibre optics cable"
  - i) where 80% or more of the cable is installed below ground level \$123,000 per kilometre of cable;
  - ii) where 80% or more of the cable is installed at or above ground level \$29,000 per kilometre of cable;
  - iii) which is not valued at any other rate \$7,000 per kilometre of cable;

**Telegraph corporations, pole lines, etc.**

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

APPROVED AND PASSED at a duly convened meeting of the Council of the Westbank Indian Band held at the Westbank Band Administration Office, Kelowna, British Columbia this 8th day of July 1991.

  
 Chief Robert Louie

  
 Councillor Barbara Coble

  
 Councillor Ted Clough

  
 Councillor Larry Derrickson

  
 Councillor Brian Eli