

Ministre des Affaires indiennes et
du Nord canadien et interlocuteur fédéral
aupres des Métis et des Indiens non inscrits

Minister of Indian Affairs and
Northern Development and Federal Interlocutor
for Métis and Non-Status Indians

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
bylaw made by the Osoyoos Indian Band, in the Province of British
Columbia, at a meeting held on the 22nd day of August 2005.

- **Osoyoos Indian Band**
Assessment Amendment Bylaw 2005-1



Dated at Ottawa, Ontario this 28 day of September 2005.

Canada

OSOYOOS INDIAN BAND
ASSESSMENT AMENDMENT BYLAW 2005-1

WHEREAS:

A. The *Osoyoos Indian Band Property Taxation Bylaw* and *Osoyoos Indian Band Property Assessment Bylaw* were enacted by Chief and Council of the Osoyoos Indian Band in 1995 and approved by the Minister of Indian Affairs in 1996;

B. Chief and Council consider that an amendment of the *Osoyoos Indian Band Property Assessment Bylaw* (the "*Assessment Bylaw*") is required;

NOW THEREFORE BE IT RESOLVED:

That the Chief and Council of the Osoyoos Indian Band enact the following bylaw pursuant to the *Indian Act*, and in particular section 83(1) of the *Indian Act*,

SHORT TITLE

1. This bylaw may be cited as the *Assessment Amendment Bylaw 2005-1*.

INTERPRETATION

2. The definition of "*Assessment Act*" in subsection 1.(1) of the *Assessment Bylaw* is hereby repealed and replaced with the following:

"*Assessment Act*" means the *Assessment Act*, RSBC 1996, c.20, as may be amended."

For greater certainty, all references to the *Assessment Act* or *Assessment Act* RSBC 1979, c.21 in the *Assessment Bylaw* shall hereinafter mean *Assessment Act*, RSBC 1996, c.20, as may be amended.

3. The definition of "*Assessment Authority Act*" in subsection 1.(1) of the *Assessment Bylaw* is hereby repealed and replaced with the following:

"*Assessment Authority Act*" means the *Assessment Authority Act*, RSBC 1996, c.21, as may be amended."

For greater certainty, all references to the *Assessment Authority Act* or *Assessment Authority Act* RSBC 1979, c.22 in the *Assessment Bylaw* shall hereinafter mean *Assessment Authority Act*, RSBC 1996, c.21, as may be amended.

4. The following definition is hereby added to subsection 1.(1) of the *Assessment Bylaw* after the definition of "closed circuit television corporation":

"**commissioner**" means the assessment commissioner appointed under the *Assessment Authority Act*, and includes a person authorized in writing by the

assessment commissioner to act on his or her behalf for any of the purposes of the *Assessment Act*.”

5. The following definition is hereby added to subsection 1.(1) of the *Assessment Bylaw* after the definition of “taxes”:

“**“telecommunications”** includes land and improvements used or held for the purposes of, or for purposes ancillary to, the business of a telecommunications common carrier that operates a telephone system, data communications network or cable television undertaking, but does not include land and improvements in respect of a telecommunications common carrier that is a radio or television broadcasting or rebroadcasting undertaking.”

MAJOR INDUSTRY VALUATIONS

6. Subsection 26.1(3)(b) is hereby repealed and replaced with the following:

“(b) the cost of industrial improvements less depreciation.”

7. The following is hereby added as subsection 26.1(4):

“(4) For the purposes of this section 26.1, the Assessor shall use the depreciation rates and principles for the application of depreciation as those established by regulation from time to time under the *Assessment Act*.”

SPECIAL VALUATION RULES FOR DAMS, POWER PLANTS AND SUBSTATIONS

8. The following section is hereby added as section 26.2 of the *Assessment Bylaw*:

“Special valuation rules for dams, power plants and substations

26.2 (1) In this section:

“**dam**” means any structure designed and built to control or store water flowing in a water course for the purpose of, or for purpose ancillary to, generating electricity;

“**power plant**” means any structure designed and built to contain boilers, turbines or compressors for the purpose of, or for purposes ancillary to, generating electricity;

“**substation**” means a facility at which electric current is switched, transformed or converted

(a) at a dam or power plant,

(b) between a power plant and a transmission system, or

- (c) between a transmission system and a distribution network.
- (2) This section applies to properties where there is a dam, power plant or substation, other than properties to which section 26.1 applies.
- (3) Despite any other section of this bylaw, the actual value of a property to which this section applies is
 - (a) the actual value of the land as determined under section 26, and
 - (b) the cost of
 - (i) the dams, power plants and substations on the property, and
 - (ii) any other improvements on the property,
 determined in accordance with subsection (4), less depreciation determined and applied in accordance with subsection (5).
- (4) For the purposes of this section, the Assessor shall use the rates, formulas, rules and principles for the calculation of cost as those established by the commissioner as authorized under the *Assessment Act*.
- (5) For the purposes of this section, the Assessor shall use the depreciation rates and principles for the application of depreciation as those established by regulation from time to time under the *Assessment Act*."

VALUATION FOR CERTAIN PURPOSES NOT ACTUAL

- 9. Section 27 is hereby repealed.
- 10. Subsection 27.1.(1) of the *Assessment Bylaw* is hereby amended by repealing the opening words and replacing them with the following:
 - "27.1.(1) Notwithstanding sections 26 and 26.1, the Assessor shall, by using rates prescribed by the commissioner, determine the value of the following properties:"
- 11. Subsection 27.1.(1)(iii) of the *Assessment Bylaw* is hereby repealed and replaced with the following:
 - "(iii) the pipe lines of a pipe line corporation for the transportation of petroleum, petroleum products, or natural gas, including valves, cleanouts, fastenings, and appurtenances located on the right of way, but not

including distribution pipelines, pumping equipment, compressor equipment, storage tanks and buildings,”

12. The following subsections are hereby added as 27.1.(2) and 27.1.(3):

- “(2) For the purposes of subsections (1)(iv) and (v), “right of way” means land and improvements that an interest holder is entitled to use for the operation of those things referred to in subsection (1)(i), (ii) or (iii) that are to be valued under this section, but “right of way” does not include land and improvements in which the interest holder does not have an interest within the meaning of this bylaw.
- (3) For the purposes of applying subsection 1(ii), the “track in place of a railway corporation” includes all structures, erections and things, other than any 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, 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”

SCHEDULE “IV”

13. Schedule “IV” of the *Assessment Bylaw* is hereby amended as follows:

Interpretation

- a. by adding the following clause as the first clause in Schedule “IV”:

“Interpretation

- 0.1 In this Schedule, “**gathering pipeline**” means a pipeline used for the transportation of
- (a) natural gas from a well-head to the intake valve at a scrubbing, processing or refining plant which precedes the transfer of gas to a transmission line or a distribution line, or
 - (b) petroleum or a petroleum product from a well-head to the intake valve at a refining, processing or storage facility which precedes transfer of the petroleum or petroleum product to a transportation line.”

Class 1-Residential

- b. by repealing clause 1(a)(iii) in its entirety and replacing it with the following:

“(iii) 20 or more strata or leasehold lots

- (A) on one parcel or contiguous parcels,
- (B) used or available for overnight accommodation,
- (C) controlled or managed by persons, or a person, who control or manage 85% or more of the strata or leasehold lots on the parcel or contiguous parcels referred to in clause 1(a)(iii)(A) above that are used or available as referred to in clause 1(a)(iii)(B) above, and
- (D) offered for rent, or rented, for periods of less than 7 days to persons, or a person as overnight accommodation for at least 50% of the 12 month period ending on October 31 of the year previous to the taxation year for which the assessment roll is completed,

and, for the purposes of this clause 1(a)(iii), strata or leasehold lots that are “**used or available for overnight accommodation**” do not include strata or leasehold lots that are used or available for parking, storage or similar purposes or for commercial purposes other than overnight accommodation;”

- c. by adding the following as clause 1(a)(iv):

“(iv) in respect of a single family residence that is the principal residence of the interest holder,

- (A) rooms within the residence that are offered for rent or rented by the interest holder as bed and breakfast accommodation
 - (I) for periods of less than 7 days, and
 - (II) for at least 50% of the 12 month period ending on October 31 of the year previous to the taxation year for which the assessment roll is completed.

other than that area equivalent to 3 times the average room size of all the rooms within the residence that are offered

for rent or rented by the interest holder as bed and breakfast accommodation, and

- (B) the proportion of the common area of the residence that the area of the rooms described in clause 1(a)(iv)(A) above and not included in this class is of the total area of the residence”

- d. by repealing clause 1(d) and replacing it with the following:

“land or improvements, or both, used for child daycare purposes, including group daycares, preschools, special needs daycares, family daycares, out of school care, residential care, emergency care and child minding, as defined in the Community Care Facility Act of the Province of British Columbia or regulations to that Act.”

Class 2- Utilities

- c. by repealing clause 2 and replacing it with the following:

“2. Class 2 property includes only

- (a) land or improvements used or held as track in place, right of way or a bridge for the purposes of, or for purposes ancillary to, the business of transportation by railway, and
- (b) land or improvements used or held for the purposes of, or for purposes ancillary to, the business of
- i. transportation, transmission or distribution by pipeline,
 - ii. telecommunications, including transmission of messages by means of electric currents or signals for compensation,
 - iii. generation, transmission or distribution of electricity, or
 - iv. receiving, transmission and distribution of closed circuit television,

except that part of land or improvements

- (c) included in Class 1, 4 or 8,
- (c.1) used as a gathering pipeline,
- (d) used as an office, retail sales outlet, administration building or for an ancillary purpose, or

- (c) used for a purpose other than a purpose described in clause 2(a) or (b) above.”

Class 3- Forest Land

- f. by repealing clause 3 in its entirety;

Class 5- Light Industry

- g. by repealing clause 5 in its entirety and replacing it with the following:

“5. Class 5 property must include *only land or improvements, or both,*

- (a) used as a gathering pipeline;
- (b) used or held for the purpose of extracting, processing, manufacturing or transporting of products, or
- (c) used for the storage of products as ancillary to or in conjunction with the extracting, processing, manufacturing or transporting of products referred to in clause (b) above,

but does not include those lands or improvements, or both,

- (d) included in Class 2 or 4,
- (e) used or held for the purposes of, or for purposes ancillary to, the business of transportation by railway,
- (f) used principally as an outlet for the sale of a finished product to a purchaser for purpose of his or her own consumption or use and not for resale in either the form in which it was purchased or any other form, and
- (g) used for extracting, processing, manufacturing or storage of food, non-alcoholic beverages or water.”

Class 8- Recreational Property/Non-Profit Organization

- h. by repealing clauses 8(1)(a)(xvii) to (xxi) and replacing them with the following:

- “(xv) rifle shooting;
- (xvi) pistol shooting
- (xvii) horse back riding;

- (xviii) roller skating;
- (xix) marinas;
- (xx) parks and gardens open to the public;
- (xxi) hang gliding;
- (xxii) bicycling in addition to, or as part of, one of the activities or uses set out in clauses 8(1)(a) (i) to (xxi) above."

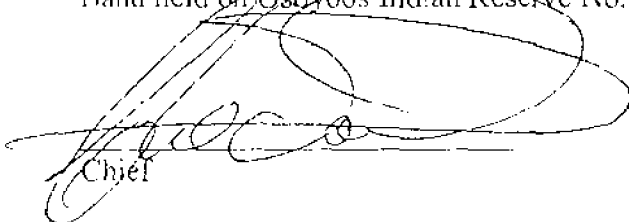
i. by repealing the opening words of clause 8(1)(b) and replacing them with the following:

"(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 organization of persons of either or both sexes, together with the facilities necessarily incidental to that use, for at least 150 days in the year ending June 30, of 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"

REPEALING OF SCHEDULES VII, VIII, IX, X AND XI

14. Schedules VII, VIII, IX, X and XI of the *Assessment Bylaw* are hereby repealed.

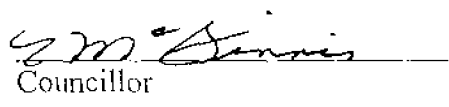
Approved at a duly convened meeting of the Chief and Council of the Osoyoos Indian Band held on Osoyoos Indian Reserve No. 1 this 21st day of August, 2005.



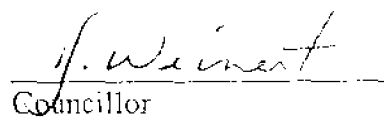
 Chief



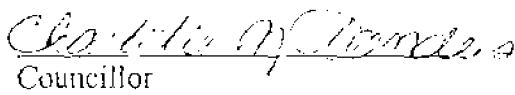
 Councillor



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