

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-law
made by the Tsawwassen First Nation, in the Province of British
Columbia, at a meeting held on the 19th day of May 1995.

- **Tsawwassen First Nation
Assessment Amendment By-law 1995**

A handwritten signature in black ink, appearing to read 'D. Shuman'.

Dated at Ottawa, Ontario this 28th day of July, 1995

Canada

TSAWWASSEN FIRST NATION ASSESSMENT BY-LAW

- AMENDMENT BY-LAW 1995

WHEREAS the Council of a band may make by-laws for the purpose of taxation of land or interests in land in a reserve for local purposes pursuant to section 83(1) of the *Indian Act* and with respect to any matter arising out of or ancillary to the exercise of powers under section 83 of the Act;

AND WHEREAS the Council of the Tsawwassen First Nation, also known as the Tsawwassen Indian Band enacted a taxation by-law (the "Taxation By-law"); and an assessment by-law (the "Assessment By-law") on March 11, 1994, respectively;

AND WHEREAS the Minister of Indian Affairs and Northern Development approved both the Taxation By-law and the Assessment By-law on May 26, 1994;

AND WHEREAS the Chief and Council of the Tsawwassen First Nation deems it advisable and in the best interest of the Tsawwassen First Nation to amend the Assessment By-law as set out below;

BE IT HEREBY RESOLVED that the Chief and Council of the Tsawwassen First Nation enacts the following by-law pursuant to section 83(1) of the *Indian Act*:

1. In the definition of "*chief assessor*" in section 1 add the words "*an assessor assigned by*" before the reference to "*the British Columbia Assessment Authority*" in the last line.
2. In section 7, add the following as sections 7.4 and 7.5:
 - "7.4 *For the purpose of determining the market value of property for an assessment roll, the valuation date is July 1 of the year during which the assessment roll is completed.*
 - 7.5 *The market value of property for an assessment roll is to be determined as if on the valuation date*
 - (a) *the property and all other properties were in the physical condition that they are in October 31 following the valuation date, and*
 - (b) *the permitted use of the property and all of other properties were the same as on October 31 following the valuation date.*
3. In sections 12.1, 13.1.1, 13.1.2, 14.1, delete the words "*set out*" and substitute "*referred to*".

4. In sections 16.2 and 37.3.1 delete "*October 31*" and substitute "*November 30*".
5. In section 28, delete section 28.2 in its entirety, delete the words "*who received a demand for permission set out in section 28.2*" in section 28.3 and renumber section 28.3 as 28.2 and section 28.4 as section 28.3.
6. In section 30.1, delete the current 30.1.2 and insert: "*who is not a member of Chief and Council or of the First Nation nor an agent or employee of the First Nation.*"
7. Delete the current 31.1 and insert: "*The members of the Court of Revision shall hold office for a term expiring on December 31 of the year of appointment unless they resign or are removed by a Resolution of Chief and Council for cause. Removal for cause must be based on one of the following grounds:*
 - (a) *breach of section 68 relating to conflict of interests,*
 - (b) *failure to attend 3 consecutive hearings of the Court of Revision,*
 - (c) *inability to act for medical reasons or conviction of a criminal offence.*"
8. Add 31.2: "*Where a member of the Court of Revision resigns or is removed, Chief and Council shall appoint another person to replace that member for the balance of the term.*"
9. Delete the current 35.1 and insert: "*Each member of the Court of Revision shall be reimbursed for reasonable expenses incurred in carrying out their duties and in addition shall be paid remuneration for attending hearings of the Court of Revision at a rate of \$125 per day for members other than the Chair and \$160 per day for the Chair.*"
10. In sections 42.1 and 42.2 delete "*April 7*" and substitute "*March 31*".
11. Delete the current section 45.1 and insert: "*The Chief and Council shall establish an Assessment Review Committee to hear any appeals from decisions made by a Court of Revision which shall consist of not less than three (3) persons, at least one of whom:*
 - 45.1.1 *is or was duly qualified to practice law in the Province of British Columbia; and*
 - 45.1.2 *is not a member of Chief and Council or of the First Nation or an agent or employee of the First Nation.*"

12. Add the following to section 45:

"45.4 The members of the Assessment Review Committee shall hold office for a term expiring on December 31 of the year of appointment unless they resign or are removed by a Resolution of Chief and Council for cause. Removal for cause must be based on one of the following:

- (a) breach of section 68 relating to conflict of interests,**
- (b) failure to attend 3 consecutive hearings of the Court of Assessment Review Committee,**
- (c) inability to act for medical reasons or conviction of a criminal offence.**

45.5 Where a member of the Assessment Review Committee resigns or is removed, Chief and Council shall appoint another person to replace that member for the balance of the term."

13. Delete the current section 50.1 and insert: **"Each member of the Assessment Review Committee shall be reimbursed for reasonable expenses incurred in carrying out their duties and in addition shall be paid remuneration for attending hearings of the Assessment Review Committee at a rate of \$125 per day for members other than the Chair and \$160 per day for the Chair"**

14. In section 56.6 delete the references to **"head assessor"** and substitute **"chief assessor."**

15. In section 57.1 add the words **"before June 1 following the sitting of the Committee"** after **"shall"**.

16. Add the following sentence at the end of section 68.1: **"Any potential conflict of interest must be declared and the member shall withdraw from any hearing where a conflict of interest may arise."**

17. In Schedule 9, insert the following before paragraph 1.1:

"The land values for farm land at any time shall be the land values for farm land in Delta then being used by the Assessment Commissioner appointed under the Assessment Authority Act of British Columbia for the purposes of that Act and any applicable regulation made thereunder provided that, if no such land values are then being used or if it is held by a court that the foregoing incorporation of such land values by reference is not effective, the land values for farm land shall be determined as set out below.

Subject to the foregoing:"

18. In Schedule 11, insert the following before the heading "*Railway Corporations Track In Place*":

"The market value of the improvements described in Section 12.1 of this by-law shall be determined using the rates for such improvements currently in effect from time to time under the Assessment Act of British Columbia and any applicable regulation made thereunder provided that, if no such rates are then in effect or if it is held by a court that the foregoing incorporation of such rates by reference is not effective, the rates shall be determined as set out below:

Subject to the foregoing:"

19. In Schedule 12, insert the following before the heading "*Interpretation*":

"The market value of the improvements described in Section 13.1.1 of this by-law shall be determined using the rates for such improvements currently in effect from time to time under the Assessment Act of British Columbia and any applicable regulation made thereunder provided that, if no such rates are then in effect or if it is held by a court that the foregoing incorporation of such rates by reference is not effective, the rates shall be determined as set out below:

Subject to the foregoing:"

20. In Schedule 13, insert the following before the heading "*Interpretation*":

"The market value of the improvements described in Section 13.1.2 of this by-law shall be determined using the rates for such improvements currently in effect from time to time under the Assessment Act of British Columbia and any applicable regulation made thereunder provided that, if no such rates are then in effect or if it is held by a court that the foregoing incorporation of such rates by reference is not effective, the rates shall be determined as set out below:

Subject to the foregoing:"

21. In Schedule 14, insert the following before the heading "*Interpretation*":

"The market value of the improvements described in Section 14.1 of this by-law shall be determined using the rates for such improvements currently in effect from time to time under the Assessment Act of British Columbia and any applicable regulation made thereunder provided that, if no such rates are then in effect or if it is held by a court that the foregoing incorporation of such rates by reference is not effective, the rates shall be determined as set out below:

Subject to the foregoing:"

This By-law is hereby made and approved at a duly convened meeting of the Chief and Council of the Tsawwassen First Nation this 19 day of May, 1995.

Chief: Abewcott

Councillors: Candy Adams

Jimmy Williams
