

**CERTIFICATION**

Pursuant to Section 86, Indian Act RSC 1985 C.I-5 and amendments thereto, I certify that the attached copy of the Squamish Indian Band Property Assessment Bylaw Amendment Bylaw No. 1 - 1994, dated December 20, 1994 is a true copy of the said by-law.



Richard Frizell  
Lands and Trust Services,  
a Superintendent as defined in  
Section 2(1) Indian Act RSC 1985



On behalf of the Minister of Indian Affairs and Northern Development,  
I HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the  
following bylaws made by the Squamish Indian Band, in the Province of  
British Columbia, at a meeting held on the 20<sup>th</sup> day of December, 1994.

- **Squamish Indian Band  
Property Taxation Amendment Bylaw No. 1 - 1994**
- **Squamish Indian Band  
Property Assessment Amendment Bylaw No. 1 - 1994**

Dated at Ottawa, Ontario

this *31<sup>st</sup>* day of *December* 1994.

  
Deputy Minister

**SQUAMISH INDIAN BAND**

**PROPERTY ASSESSMENT BYLAW  
AMENDMENT BYLAW NO. 1 - 1994**



**DECEMBER 20, 1994**

**SQUAMISH INDIAN BAND**  
**PROPERTY ASSESSMENT BYLAW**  
**AMENDMENT BYLAW NO. 1 - 1994**

**WHEREAS:**

- A. The Band Council of the Squamish Indian Band approved and passed the Squamish Indian Band Property Assessment Bylaw at a meeting held on the 16th day of December, 1992, pursuant to the provisions of the Indian Act and in particular pursuant to subsection 83(1) of the Indian Act, which Bylaw was approved on behalf of the Minister of Indian Affairs and Northern Development pursuant to Section 86 of the Indian Act on the 31st day of December, 1992;
- B. The Band Council of the Squamish Indian Band approved and passed the Squamish Indian Band Property Assessment Bylaw, Amendment No. 1 - 1993 at a meeting held on the 15th day of December, 1993, which Bylaw was approved on behalf of the Minister of Indian Affairs and Northern Development on the 29th day of December, 1993; and
- C. The Band Council of the Squamish Indian Band wishes to further amend the Squamish Indian Band Property Assessment Bylaw;

**NOW BE IT HEREBY RESOLVED** that the following Bylaw be and is hereby enacted for the purpose of amending certain provisions of the Squamish Indian Band Property Assessment Bylaw as hereinafter provided.

**Short Title**

1.0 This bylaw may be cited as the *Squamish Indian Band Property Assessment Bylaw, Amendment Bylaw No. 1 - 1994*.

## Amendment

2.0 The Squamish Indian Band Property Assessment Bylaw is amended:

(a) in section 2(3) by repealing the section and substituting the following:

"(3) When completing an assessment roll, the assessor shall use, in his discretion, the information contained in the records of the land title office, the reserve land register or the band land register as those records stood on November 30 of the year in which the assessment roll is completed."

(b) in section 41.1(1) by repealing the section and substituting the following:

"(1) The assessor shall notify the board of review if any of the following circumstances apply:

(a) because of a change of ownership that occurs after November 30 and before the following January 1 and that is recorded in the records of the land title office, the reserve land register or the band land register before that January 1,

(i) land or improvements or both that were not previously liable to taxation become liable to taxation, or

(ii) land or improvements or both that were previously liable to taxation cease to be liable to taxation,

(b) after October 31 and before the following January 1, a manufactured home is moved to a new location or destroyed,

(c) after October 31 and before the following January 1, a manufactured home is placed on land that has been assessed or the home is purchased by the owner of land that has been assessed,

(d) after November 30 and before the following January 1, land or improvements or both are transferred to or from the British Columbia Hydro and Power Authority and the transfer is recorded in the records of the land title office, the reserve land register or the band land register before that January 1,

(e) land or improvements or both that are owned by the British Columbia Hydro and Power Authority are held or occupied by another person, and that person's interest commences or terminates after November 30 and before the following January 1,

- (f) land or improvements or both that are owned by British Columbia Railway Company or by its subsidiary are held or occupied by another person, and that person's interest commences or terminates after November 30 and before the following January 1,
  - (g) land or improvements or both that are referred to in section 34, 35 or 36 are held or occupied by a person other than the owner of the fee simple, and that person's interest commences or terminates after November 30 and before the following January 1."
- (c) in Schedule "IV" section 1 by changing the period at the end of paragraph (c) to the following, ", and", and by adding the following:
- "(d) 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."
- (d) in Schedule "IV" by repealing paragraph 5(c) and substituting the following:
- "(c) used for extracting, processing, manufacturing or storage of food, non-alcoholic beverages or water."
- (e) in Schedule "V" section 1 by deleting "November 10, 1992" and replacing with "November 10, 1994".
- (f) in Schedule "VII" by repealing section (q)(ii) of the Table and substituting the following:
- "(ii) the maritime structure of a grain terminal operation including piers, wharves, shipping galleries and loading gallery towers used to transport grain from a grain elevator to seagoing ships or barges, but excluding those things included in paragraph (q)(iii)."
- (g) in Schedule "VIII" section 1 by deleting "1994" and replacing with "1995".

(h) in Schedule "VIII" by repealing subsection 3(2) and substituting the following:

"(2) the actual value of the track in place of a railway corporation shall be determined using the following rates:

- (a) Class 1 track, \$135,961 per kilometer,
- (b) Class 2 track, \$112,222 per kilometer,
- (c) Class 3 track, \$ 76,060 per kilometer,
- (d) Class 4 track, \$ 66,364 per kilometer,
- (e) Class 5 track, \$ 12,827 per kilometer,
- (f) Class 6 track, \$ 52,222 per kilometer,
- (g) Class 7 track, salvage value,
- (h) Class 11, buried fibre optic cable, \$7,734 per kilometer,
- (i) Class 12, fibre optic cable at or above ground, \$3,109 per kilometer."

(i) in Schedule "VIII" by repealing the entire table at the end of the Schedule and substituting the following:

"TABLE

<u>Outside diameter of Pipe in Millimetres</u>	<u>Rate per kilometer</u>
under 76	\$14,927
76 or more and under 88	\$16,036
88 or more and under 114	\$19,264
114 or more and under 141	\$28,844
141 or more and under 168	\$30,963
168 or more and under 219	\$35,300
219 or more and under 273	\$45,990
273 or more and under 323	\$71,608
323 or more and under 355	\$109,025
355 or more and under 406	\$119,716
406 or more and under 457	\$163,590
457 or more and under 508	\$238,425
508 or more and under 558	\$244,788
558 or more and under 609	\$265,152
609 or more and under 660	\$339,987
660 or more and under 711	\$360,260
711 or more and under 762	\$386,986
762 or more and under 863	\$407,359
863 or more and under 914	\$457,586
914 or more and under 965	\$484,313
965 or more and under 1016	\$571,958
1016 or more and under 1066	\$657,484
1066 or more and under 1219	\$717,393
1219 or more and under 1422	\$879,873
1422 and more	\$1,019,862"

(j) in Schedule "IX" by repealing the title and substituting the following title:

"Railway, Pipeline, Electric Power and Telecommunication Corporation Rights of Way  
Valuation."



(k) in Schedule "IX" by inserting the following immediately after section 1 as section 2:

"2. This Schedule shall be used for the determination of value for the purposes of assessment for the 1995 and subsequent taxation years."

(l) in Schedule "IX" by amending section 3 by repealing the Table and substituting the following:

"Column 1	Column 2
For the track in place, located south of the 59th parallel of latitude, of a railway corporation	\$3,642 per acre
For the track in place, located north of the 59th parallel of latitude, of a railway corporation	\$ 205 per acre
For the pipelines of a pipeline corporation other than gathering pipelines	\$1,723 per acre
For the gathering pipelines of a pipeline corporation	\$ 145 per acre
For the transmission lines of an electrical power corporation	\$1,723 per acre
For the metallic or fibre optic cables of a telecommunications corporation	\$1,723 per acre"

(m) in Schedule "X" by inserting the following immediately after section 1 as section 2:

"2. This Schedule shall be used for the determination of value for the purposes of assessment for the 1995 and subsequent taxation years."

(n) in Schedule "X" by repealing subsection (3)(2) and substituting the following:

"(2) Subject to section 5 of this Schedule, the actual value of electrical power distribution lines of an electric power corporation shall be determined using the following rates:

- |     |          |                                  |
|-----|----------|----------------------------------|
| (a) | Class 1, | \$26,664 per circuit kilometer;  |
| (b) | Class 2, | \$19,251 per circuit kilometer;  |
| (c) | Class 3, | \$14,167 per circuit kilometer;  |
| (d) | Class 4, | \$ 4,881 per circuit kilometer." |

(o) in Schedule "X" by repealing subsection 4(2) and substituting the following:

"(2) Subject to section 5 of this Schedule, the actual value of electrical power transmission lines of an electric power corporation shall be determined using the following rates:

- |     |           |                                    |
|-----|-----------|------------------------------------|
| (a) | Class 1,  | \$ 35,882 per circuit kilometer;   |
| (b) | Class 2,  | \$ 44,932 per circuit kilometer;   |
| (c) | Class 3,  | \$ 648,961 per circuit kilometer;  |
| (d) | Class 4,  | \$ 462,499 per circuit kilometer;  |
| (e) | Class 5,  | \$ 468,897 per circuit kilometer;  |
| (f) | Class 6,  | \$ 339,562 per circuit kilometer;  |
| (g) | Class 7,  | \$ 67,363 per circuit kilometer;   |
| (h) | Class 8,  | \$ 78,051 per circuit kilometer;   |
| (i) | Class 9,  | \$ 249,622 per circuit kilometer;  |
| (j) | Class 10, | \$ 294,775 per circuit kilometer;  |
| (k) | Class 11, | \$4,992,834 per circuit kilometer; |
| (l) | Class 12, | \$ 173,560 per circuit kilometer;  |
| (m) | Class 13, | \$ 251,022 per circuit kilometer." |

(p) in Schedule "XI" by amending section 1 by adding the following definitions:

"B.C.R." means the British Columbia Railway Company;

"B.N.R." means the Burlington Northern Railway Company;

"Cantel" means Rogers Cantel Inc.;"

(q) in Schedule "XI" by inserting the following immediately after section 1 as section 2:

"2. This Schedule shall be used for the determination of value for the purposes of assessment for the 1995 and subsequent taxation years."

(r) in Schedule "XI" by repealing section 4 and substituting the following:

"4.(1) In this section

- (a) "Class 1 fibre optics cable" means a cable owned by B.C. Tel and buried within a conduit,
- (b) "Class 2 fibre optics cable" means Unitel's portion of a cable jointly owned by Unitel and C.N.R. which is buried within the rail right of way,
- (c) "Class 3 fibre optics cable" means Unitel's portion of a cable jointly owned by Unitel and C.N.R. which is placed at or above ground level within the rail right of way,
- (d) "Class 4 fibre optics cable" means a cable owned by Unitel which is located primarily within an existing communications duct and runs between the Matsqui Test Centre and the Aldergrove microwave site,
- (e) "Class 5 fibre optics cable" means a cable owned by Unitel, located primarily within an existing communications duct, and which runs either between a Test Centre and a railyard or between a Test Centre and a Test Centre,
- (f) "Class 6 fibre optics cable" means a cable jointly owned by B.C. Tel and Teleglobe Canada, which is installed below ground level at an average depth within the system of less than five feet,

- (g) "Class 7 fibre optics cable" means a cable jointly owned by B.C. Tel and Teleglobe Canada, of which 80% or more is installed at or above ground level,
- (h) "Class 8 fibre optics cable" means each telecommunications corporation's (Rogers Cable, Rogers Cantel and Unitel) portion of a cable jointly owned by each telecommunications corporation, and installed below ground level in a C.N.R. Right of Way,
- (i) "Class 9 fibre optics cable" means a submerged submarine cable owned by Teleglobe Canada,
- (j) "Class 10 fibre optics cable" means a cable not valued by any other rate.
- (k) "Class 11 fibre optics cable" means Rogers Cantel's portion of a cable jointly owned by Rogers, Rogers Cantel and Unitel, and installed in a B.N.R. Right of Way between the Vancouver Test Centre and the Burnaby Test Centre,
- (l) "Class 12 fibre optics cable" means Unitel's portion of a cable jointly owned by Rogers Cable, Rogers Cantel and Unitel, and installed in a B.N.R. Right of Way between the Vancouver Test Centre and the Burnaby Test Centre,
- (m) "Class 13 fibre optics cable" means cable owned by Westel and installed in a B.C.R. Right of Way from Lone Butte to 100 Mile House.
- (n) "Class 14 fibre optics cable" means cable owned by Westel and installed in the Municipality of Prince George,
- (o) "Class 15 fibre optics cable" means Unitel's portion of a cable jointly owned by Unitel and Cantel and installed between the Aldergrove microwave site and the British Columbia/Washington border,
- (p) "Class 16 fibre optics cable" means Cantel's portion of a cable jointly owned by Unitel and Cantel and installed between the Aldergrove microwave site and the British Columbia/Washington border.

(q) "Class 17 fibre optics cable" means cable owned by Unitel and installed between the Burnaby microwave site and Teleglobe's head office in Burnaby.

(2) The actual value of a fibre optics cable shall be determined using the following rates:

Class 1,	\$123,768 per kilometer;
Class 2,	\$ 10,571 per kilometer;
Class 3,	\$ 5,947 per kilometer;
Class 4,	\$ 18,709 per kilometer;
Class 5,	\$ 14,671 per kilometer;
Class 6,	\$ 49,529 per kilometer;
Class 7,	\$ 12,797 per kilometer;
Class 8,	\$ 14,216 per kilometer;
Class 9,	\$ 58,779 per kilometer;
Class 10,	\$ 32,000 per kilometer;
Class 11,	\$ 4,520 per kilometer;
Class 12,	\$ 65,568 per kilometer;
Class 13,	\$ 14,578 per kilometer;
Class 14,	\$ 21,570 per kilometer;
Class 15,	\$ 60,825 per kilometer;
Class 16,	\$ 9,687 per kilometer;
Class 17,	\$261,642 per kilometer."

(s) in Schedule "XI" section 6 by changing the period at the end of paragraph (b) to the following, ";", and by adding paragraph (c) as follows:

"(c) \$1.00 per kilometer for cable out of service."

(t) in Schedule "XIII" by repealing section 1 and substituting the following:

"1. An assessment roll shall be prepared in microfiche, electronic or paper form."

(u) in Schedule "XIV" by repealing the Authorization form and substituting the following form:

"AUTHORIZATION OF AGENT

TO: THE ASSESSOR, \_\_\_\_\_ (assessment area)

I, Name \_\_\_\_\_, of  
Mailing Address \_\_\_\_\_  
Phone Number \_\_\_\_\_ Fax \_\_\_\_\_

BEING THE INTEREST HOLDER OF THE FOLLOWING PROPERTY:

Civic Address \_\_\_\_\_  
Legal Description \_\_\_\_\_  
Assessment Roll No. \_\_\_\_\_

Note. If more than one property, attach a "Schedule of Additional Properties"

HEREBY APPOINT:(Agent's Name) \_\_\_\_\_  
(Agent's Address) \_\_\_\_\_  
(Agent's Phone Number) \_\_\_\_\_  
(Agent's Fax Number) \_\_\_\_\_

AS MY AGENT FOR THE PURPOSE OF:

(check one or more of the following)

- a review of the assessment to determine whether or not to appeal
- an appeal of the assessment to the Board of Review
- the following purposes:
  1. \_\_\_\_\_
  2. \_\_\_\_\_
  3. \_\_\_\_\_

FOR THE 19\_\_ ASSESSMENT ROLL ONLY, AND FOR NO OTHER PURPOSES.

*It is understood and agreed that if the Agent uses any of the information provided for any other purpose either in this year or future years, the Assessor is not responsible or liable.*

**SIGNATURE OF THE INTEREST HOLDER APPOINTING THE AGENT:** (INTEREST HOLDER, PROPERTY MANAGER, TENANT OR OTHER)

\_\_\_\_\_

Name - person or corporation (please print)

\_\_\_\_\_

If corporation, name of authorized signatory (please print)

\_\_\_\_\_

If corporation, position of authorized signatory (please print)

\_\_\_\_\_

Signature of Interest Holder or authorized signatory

\_\_\_\_\_

Date

**SIGNATURE OF THE AGENT:**

I AGREE TO ABIDE BY THE TERMS AND CONDITIONS OF THIS APPOINTMENT.

\_\_\_\_\_

Agent's Name (please print)

\_\_\_\_\_

Company (if applicable)

\_\_\_\_\_

Agent's Signature

\_\_\_\_\_

Date

**DISCLOSURE OF CONFIDENTIAL INFORMATION**

If one or more of the following items are checked, and this section is signed by the Interest Holder of the property, the Assessor may release confidential information relating to the property to the above named Agent. (check one or more of the following)

- Field Cards or other office records detailing the physical inventory of the identified property.
- Details of the method of valuation of the above property. This may include costing information and/or details relating to income, expenses, vacancy or capitalization rate.
- Income and Expense Statements returned by the current Interest Holder to the Assessment Authority, where copies have not been retained by the current Interest Holder.

**SIGNATURE OF THE INTEREST HOLDER:**

\_\_\_\_\_

Name of Interest Holder - person or corporation

\_\_\_\_\_

If corporation, name and position of authorized signatory (please print)

\_\_\_\_\_

Signature of Interest Holder or authorized signatory

\_\_\_\_\_

Date

Note: If a "Schedule of Additional Properties" is used, the "Schedule" must also be signed by the Interest Holder before the Assessor may release confidential information relating to those "additional" properties.

SCHEDULE OF ADDITIONAL PROPERTIES AUTHORIZATION OF AGENT		
ASSESSMENT ROLL NUMBER	LEGAL DESCRIPTION	CIVIC ADDRESS
SIGNATURES OF:		
_____	_____	_____
Interest Holder Appointing Agent	Date	
_____	_____	_____
Interest Holder	Date	
_____	_____	_____
Agent	Date	

**Tense**

3.0 Where a provision in this bylaw is expressed in the present tense, future tense or in the past tense, the provision applies to the circumstances as they may from time to time arise without reference to the present tense, future tense or the past tense.



### **Bylaw Remedial**

4.0 This bylaw 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 objectives.

### **Head Note**

5.0 Head notes, marginal notes and provision headings form no part of this bylaw but shall be construed as being inserted for convenience of reference only.

### **Severance of Sections**

6.0 A finding by a court of competent jurisdiction that a section or provision of this bylaw is void or invalid shall not affect or bear upon the validity or invalidity of any other section or part of this bylaw or this bylaw as a whole.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Squamish Indian Band held at 60 Semisch Avenue, North Vancouver, British Columbia, V7M 3H8, this 20th day of December, 1994.

A Quorum of Council consists of 8 Band Councillors.

*MOVED by: Gibby Jacob      SECONDED by Ann Whorrock*

\_\_\_\_\_  
CHIEF  
(AND COUNCILLOR)

*Norman Tuttle*  
\_\_\_\_\_  
COUNCILLOR

*Lambert Lewis*  
\_\_\_\_\_  
COUNCILLOR

\_\_\_\_\_  
COUNCILLOR

*Al B.*  
\_\_\_\_\_  
COUNCILLOR

\_\_\_\_\_  
COUNCILLOR

\_\_\_\_\_  
CHIEF  
(AND COUNCILLOR)

*Syerewalisa  
Ann Whorrock*  
\_\_\_\_\_  
COUNCILLOR

*Byron Joseph*  
\_\_\_\_\_  
COUNCILLOR

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COUNCILLOR

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COUNCILLOR

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COUNCILLOR

\_\_\_\_\_  
CHIEF  
(AND COUNCILLOR)

*Arthur Jacob*  
\_\_\_\_\_  
COUNCILLOR

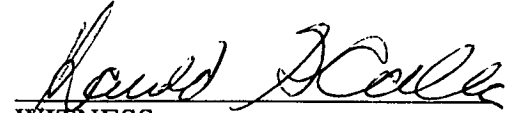
*Thomas J.*  
\_\_\_\_\_  
COUNCILLOR

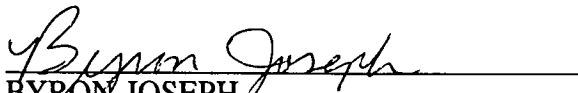
\_\_\_\_\_  
COUNCILLOR

\_\_\_\_\_  
COUNCILLOR

*Anthony Moody*  
\_\_\_\_\_  
COUNCILLOR

I, Byron Joseph, a Band Councillor and Co-Chairperson of the Band Council of the Squamish Band of Indians, do hereby certify that a true copy of the foregoing bylaw was forwarded to the Minister of Indian Affairs and Northern Development pursuant to subsection 82(1) of the Indian Act this 20th day of December, 1994.

  
WITNESS

  
BYRON JOSEPH  
BAND COUNCILLOR AND CO-CHAIRPERSON