First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal and Statistical Management Act*, hereby approves the following law made by the Squamish Nation in the Province of British Columbia,

Squamish Real Property Assessment Law

Dated at Toronto, Ontario this 16th day of December, 2010.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

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SQUAMISH REAL PROPERTY ASSESSMENT LAW

By Resolution No. 10-2002 Squamish Nation Council enacted the attached law on December 1, 2010.

Krisandra Jacobs

Squamish Nation Council Co-Chairperson

SQUAMISH REAL PROPERTY ASSESSMENT LAW

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SQUAMISH REAL PROPERTY ASSESSMENT LAW

Whereas section 5 of the *First Nations Fiscal and Statistical Management Act* (Canada) permits the council of a first nation to make certain laws including laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

NOW, THEREFORE, the Council of the Squamish Nation enacts as follows:

PART 1 - INTERPRETATION

Short title

1 This Law may be cited as the *Squamish Real Property Assessment Law.*

Definitions

2 (1) In this Law:

"**Act**" means an Act of Parliament or an Act of the Legislative Assembly of the Province, whether referred to as a statute, code or by any other name;

"**agent**" means a person who has written authority to act for a party;

"**applicable land registers**" includes the Reserve Land Register, surrendered and Designated Lands Register, First Nations Land Register, FNCIDA Land Register, Squamish Nation Land Register and the registers maintained in the land title office;

"**appraiser**" means a property valuator engaged by the assessor or appointed by Council under this Law;

"**assessable property**" means property that is subject to assessment under this Law;

"**assessed value**" means the value of land or improvements, or both land and improvements, determined by the assessor under section 26, 27, 28 or 32;

"**assessment**" means a valuation and classification of property;

"**Assessment Notice**" means a notice containing at least the information set out in section 6 of Schedule A-2;

"**Assessment Review Board**" means the Squamish Nation Assessment Review Board established under section 16(1);

"**assessment roll**" includes a revised assessment roll and a supplementary assessment roll;

"**assessment roll number**" means the alphanumeric identifier described as an assessment roll number on an assessment roll and used to identify a particular property;

"**assessor**" means the person appointed as the assessor for the Squamish Nation under section 14(1);

"**British Columbia Assessment Authority**" means the corporation known as the "British Columbia Assessment Authority" continued under the *Assessment Authority Act* (British Columbia);

"**chairperson**" means the person appointed as the chairperson of the Assessment Review Board under section 19(1);

"**complainant**" means a person who commences an appeal of an assessment under Part 8 of this Law;

"**council**" means a council within the meaning of that term as used in the *Indian Act* (Canada);

"**Council**" means the council of the Squamish Nation, or a successor to that council;

"**Councillor**" means a member of Council;

"**Department Head (Finance)**" means the person appointed as the Department Head (Finance) of the Squamish Nation under Squamish law or by Council;

"**enactment**" includes an Act, a regulation and a Squamish law;

"**Executive Operating Officer (Governance)**" means the person appointed as the Executive Operating Officer, Intergovernmental Relations, Natural Resources and Revenues under Squamish law or by Council;

"**Executive Operating Officer (Programs)**" means the person appointed as the Executive Operating Officer, Programs and Services, under Squamish law or by Council;

"**expenditure law**" means an expenditure law enacted under section 5(1)(b) of the *First Nations Fiscal and Statistical Management Act* (Canada);

"**First Nations Land Register**" means the First Nations Land Register established under the *First Nations Land Registry Regulations* made under the *First Nations Land Management Act* (Canada);

"**FNCIDA Land Register**" means a land register established under a regulation made under the *First Nations Commercial and Industrial Development Act* (Canada) in which reserve lands are registered;

"**function**" includes a responsibility, duty and obligation;

"**Her Majesty**" means Her Majesty the Queen in right of Canada;

"**highway**" includes a street, road, lane, bridge, viaduct and any other way open to the use of the public, but does not include a private right of way on private property;

"**improvements**" means any building, fixture, structure or similar thing constructed or placed on or in land, or water over land, or on or in another improvement, but does not include any of the following things unless that thing is a building or is deemed to be included in this definition by subsection (2):

(a) production machinery;

(b) anything intended to be moved as a complete unit in its day to day use;

(c) furniture and equipment that is not affixed for any purpose other than its own stability and that is easily moved by hand;

"**interest**" includes any legal or beneficial right, title, estate or interest;

"**interest holder**" means a person who has an interest in, or is an occupier of, land or improvements, or both;

"**land**" means land, or an interest in land, in the reserve, including rights to occupy, possess or use land in the reserve, and includes

(a) land covered by water,

(b) quarries, and

(c) sand and gravel,

but does not include coal or minerals;

"**land title office**" means the Vancouver Land Title Office established under the *Land Title Act* (British Columbia);

"**legal description**" means a description sufficient to describe a property for the purpose of its registration in the Reserve Land Register, Surrendered and Designated Lands Register, First Nations Land Register, FNCIDA Land Register, Squamish Nation Land Register or the land title office;

"**licence**" includes a licence as defined in the *First Nations Land Management Act* (Canada);

"**local revenue account**" has the same meaning as in the *First Nations Fiscal and Statistical Management Act* (Canada);

"**majority**" means more than 50%;

"**manufactured home**" means any structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured

(a) to be moved from one place to another by being towed or carried, and

(b) to provide

   (i) a dwelling house or premises,

   (ii) a business office or premises,

   (iii) accommodation for any person other than those referred to in subparagraph (i) and (ii),

   (iv) shelter for machinery or other equipment, or

   (v) storage, workshop, repair, construction or manufacturing facilities,

unless exempted under Part 3 of the *Squamish Real Property Taxation Law*;

"**manufactured home park**" means land used or occupied by a person for the purpose of

(a) providing space for the accommodation of one or more manufactured homes, and

(b) imposing a charge, fee or rental for the use of that space;

"**member of the Squamish administration**" means a person appointed to or designated to act in a staff position of the Squamish Nation established under Squamish law or by Council, including the position of a Squamish officer;

"**municipality**" means a municipality as defined in the *Interpretation Act* (British Columbia);

"**named reserves**" means

(a) Aikwucks Indian Reserve No. 15,

(b) Capilano Indian Reserve No. 5,

(c) Cheakamus Indian Reserve No. 11,

(d) Chekwelp Indian Reserve No. 26,

(e) Chekwelp Indian Reserve No. 26A,

(f) Chuckchuck Indian Reserve No. 8,

(g) Defence Island Indian Reserve No. 28,

(h) Kaikalahun Indian Reserve No. 25,

(i) Kitsilano Indian Reserve No. 6,

(j) Kowtain Indian Reserve No. 17,

(k) Kwum Kwum Indian Reserve No. 28A,

(l) Mission Indian Reserve No. 1,

(m) Poquiosin and Skamain Indian Reserve No. 13,

(n) Poyam Indian Reserve No. 9,

(o) Schaltuuch Indian Reserve No. 27,

(p) Seaichem Indian Reserve No. 16,

(q) Seymour Creek Indian Reserve No. 2,

(r) Skowishin Indian Reserve No. 7,

(s) Skowishin Graveyard Indian Reserve No. 10,

(t) Stawamus Indian Reserve No. 24,

(u) Waiwaikum Indian Reserve No. 14,

(v) Yekwaupsum Indian Reserve No. 18,

(w) Yekwaupsum Indian Reserve No. 19, and

(x) Yookwitz Indian Reserve No. 12,

of the Squamish Nation;

"natural resource licence" means a licence for the primary purpose of extracting or harvesting a natural resource;

"Notice of Appeal" means a notice containing the information set out in Schedule A-7;

"Notice of Assessment Inspection" means a notice containing the information set out in Schedule A-4;

"Notice of Hearing" means a notice containing the information set out in Schedule A-9;

"occupier" means

(a) a person who, if a trespass has occurred, is entitled to maintain an action for trespass,

(b) a person in possession of land in the reserve that is held under a lease, licence, agreement, easement or other record from Her Majesty or the Squamish Nation, or who simply occupies the land,

(c) a person in possession of land in the reserve that is held under a lease, licence, agreement, easement or other record from a person who is exempted from taxation under the *Squamish Real Property Taxation Law*, another Squamish local revenue law or any Act that applies to land in the reserve, or who simply occupies the land, or

(d) in relation to land that in ordinary conditions

(i) is covered by non-tidal water, or

(ii) sometime or always during a calendar year is covered by tidal water,

a person who is entitled under a lease, licence, agreement, easement or other record to possess or occupy, or who simply occupies, the land, the water covering the land or the surface of the water covering the land;

"**parcel**" means a lot, block, or other area in which real property is held or into which real property is subdivided and includes the right or interest of an occupier of reserve land but does not include a highway or portion of a highway;

"**person**" includes an individual, a partnership, syndicate, association, corporation, municipality, government or any agency or political subdivision thereof and the agent and trustee of a person;

"**power**" includes a right, privilege and authority;

"**production machinery**" means any

(a) engine,

(b) motor, or

(c) machine

used to manufacture, process, repair or convey a product;

"**property**" includes land and improvements;

"**property class**" means a class of property established under section 25(1);

"**Province**" means the province of British Columbia;

"**records**" includes books, documents, laws, Council resolutions, maps, drawings, photographs, letters, lists, vouchers, reports, studies, papers and any other thing on which information is recorded or stored by graphic, electronic, mechanical or other means;

"**registered**" and "**registration**", in relation to property, means registered in the books of

(a) the Reserve Land Register, the Surrendered and Designated Lands Register, the First Nations Land Register, the FNCIDA Land Register, the Squamish Nation Land Register or any other register maintained by or for the Squamish Nation in which reserve lands, interests in reserve lands, or rights to occupy, possess or use reserve lands are recorded, or

(b) the land title office;

"regulation" includes a regulation, order, rule, form, tariff of costs or fees, proclamation, letters patent, commission, warrant, law or other instrument issued, made, established or prescribed

(a) in the execution of a power conferred by or under the authority of an Act or a Squamish law, or

(b) by or under the authority of the Council, the Governor General in Council of Canada or of the Lieutenant Governor in Council of the Province;

"representative" includes legal counsel or an agent;

"reserve" means those lands the legal title to which is vested in Her Majesty, that have been set apart by Her Majesty for the use and benefit of the Squamish Nation, and that are within the boundaries of a named reserve, including

(a) designated lands and conditionally surrendered lands, and

(b) lands that are subject to a Squamisb Land Code;

"Reserve Land Register" means the Reserve Land Register kept by the Department of Indian Affairs and Northern Development under section 21 of the *Indian Act* (Canada);

"residential building" means a building used or designed to be used in whole or in part for residential purposes and includes an associated outbuilding of and other improvements to a building used or designed to be used in whole or in part for residential purposes, but does not include a floating manufactured home;

"resolution" means, in relation to Council, a formal motion which, at a properly constituted meeting of Council with a quorum present, is moved by a Councillor, seconded by another Councillor and passed by a majority of the Councillors who vote on the motion;

"revised assessment roll" means the assessment roll as amended under section 47, 51 and 80(1);

"Schedule" means a Schedule to this Law;

"secretary" means the person appointed as the secretary for the Assessment Review Board under section 20(1);

"Squamish administration" means the staff positions of the Squamish Nation established under Squamish law or by Council, including the position of Surveyor of Taxes and all employees referred to in section 12;

"Squamish Land Code" means a land code adopted by the Squamish Nation under the *First Nations Land Management Act* (Canada) and in force;

"Squamish law" includes this Law and any other law, including any bylaw or code, of the Squamish Nation enacted by Council or approved by Squamish members, and in force, under authority of the *Indian Act* (Canada), the *First Nations Land Management Act* (Canada), the *First Nations Fiscal and Statistical Management Act* (Canada) or any other federal or provincial law;

"**Squamish local revenue law**" means a law made by the Council under section 5(1) of the *First Nations Fiscal and Statistical Management Act*, including this Law and the *Squamish Real Property Taxation Law*;

"**Squamish member**" means a member of the Squamish Nation under the *Squamish Nation Membership Code*;

"**Squamish Nation**" means the body of people who comprise the entity also known as the Squamish Band of Indians under the *Indian Act* (Canada) and for whose use and benefit in common reserve lands have been set apart by Her Majesty;

"**Squamish Nation Land Register**" means the records kept by the Squamish Nation Department of Lands in which are listed or filed particulars in respect of property including particulars in respect of property not listed or filed in the Reserve Land Register, the Surrendered and Designated Lands Register, the First Nations Land Register, the FNCIDA Land Register or the land title office;

"**Squamisb officer**" means the Executive Operating Officer (Governance), the Executive Operating Officer (Programs), the Department Head (Finance) or any other member of the Squamish administration designated as a department head under Squamish law or by Council;

"**supplementary assessment roll**" means an assessment roll under section 49;

"**Surrendered and Designated Lands Register**" means the Surrendered and Designated Lands Register maintained by the Department of Indian Affairs and Northern Development under section 55(1) of the *Indian Act* (Canada);

"**Surveyor of Taxes**" means the person appointed as the Surveyor of Taxes for the Squamish Nation under section 10(1);

"**Tax Notice**" has the same meaning as in the *Squamish Real Property Taxation Law*;

"**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 telecommunications network or cable television undertaking, but does not include the land and improvements in respect of a telecommunications common carrier that is a radio or television broadcasting or rebroadcasting undertaking;

"**taxation year**" means the calendar year to which an assessment roll applies for the purposes of taxation as referred to in section 37(2);

"**trustee**" includes a personal representative, representative under the *Representation Agreement Act* (British Columbia), guardian, committee, receiver and any person having or taking on himself or herself the possession, administration or control of property affected by any express trust, or having, by law, the possession, management or control of the property of a person under a legal disability.

(2) Without limiting the definition of "improvements" in subsection (1), the following things are deemed to be included in that definition unless excluded from the definition for "improvements" in the *Assessment Act* (British Columbia) by regulation under that Act:

(a) anything that is an integral part of a building or structure and is intended to serve or enhance the building or structure, including elevators, escalators and systems for power distribution, heating, lighting, ventilation, air conditioning, communications, security and fire protection;

(b) any building or structure that is capable of maintaining a controlled temperature or containing a special atmosphere, including dry kilns, steam chests, green houses and cooling towers;

(c) any lighting fixtures, paving and fencing;

(d) any

(i) piling, retaining walls and bulkheads, and

(ii) water system, storm drainage system and industrial or sanitary sewer system,

the value of which is not included by the assessor in the value of the land;

(e) any foundations, such as footings, perimeter walls, slabs, pedestals, piers, columns and similar things, including foundations for machinery and equipment;

(f) any pipe racks, tending platforms, conveyor structures and supports for machinery and equipment, including structural members and comprising tressels, bents, trusts and joist sections, stringers, beams, channels, angles and similar things;

(g) any aqueducts, dams, reservoirs, and artificial lagoons and any tunnels other than mine workings;

(h) any roads, air strips, bridges, trestles and towers, including ski towers;

(i) any mains, pipes or pipe lines for the movement of fluids or gas,

(j) any track in place, including railway track in place;

(k) any pole lines, metallic or fibre optic cables, towers, poles, wires, transformers, substations, conduits and mains, that are used to provide electric light, power, telecommunications, broadcasting, re - broadcasting, transportation and similar services, including power wiring for production machinery up to the main electrical panels or motor control centre, those panels and that centre;

(l) any vessels, such as tanks, bins, hoppers and silos, with a capacity prescribed with a capacity that is the same as that prescribed by regulation under the *Assessment Act* (British Columbia) for like vessels, and any structure that is connected to those vessels;

(m) docks, wharves, rafts and floats;

(n) floating homes and any other floating structures and devices that are used principally for purposes other than transportation;

(o) that part of anything referred to in paragraphs (a) to (n) or of any building, fixture, structure or similar thing that, whether or not completed, or capable of being used for the purpose for which it is designed,

(i) is being constructed or placed, and

(ii) is intended, when completed, to constitute, or will with the addition of further construction constitute, any of those things.

Manufactured home an improvement

3 Without limiting the definition of "improvements" in section 2(1), a manufactured home is deemed to be included in that definition.

Rules of interpretation in Squamish local revenue laws

4 In this and every other Squamish local revenue law the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expression have corresponding meanings;

(d) words referring to the assessor, a Squamish officer, the Surveyor of Taxes or member of the Assessment Review Board, including the chairperson, by name of office or otherwise also apply to any person delegated to act in the officer's place under a Squamish law or to any person designated by the Council to act in the officer's place;

(e) the expression "must" is to be construed as imperative, and the expression "may" as permissive;

(f) unless otherwise clear from the context, the expression "includes" means "includes, but is not limited to", and the expression "including" means "including, but not limited to";

(g) a reference to an enactment includes every amendment to it, every regulation made under it and any law enacted in substitution for it or in replacement of it;

(h) the title, and the preamble, if any, are part of the local revenue law and are intended to assist in explaining its meaning and object;

(i) an explanatory memorandum, table of contents, heading to a part, division, section or other portion, reference after a part, division, section or other portion, footnote or endnote is not part of the local revenue law and must be considered to have been added only for convenience of reference;

(j) unless otherwise provided in the local revenue law, each schedule attached to the local revenue law forms part of the local revenue law to which it is attached;

(k) the local revenue law must be construed as always speaking;

(l) if a provision of the local revenue law is expressed in the present tense, the provision applies to the circumstances as they arise;

(m) a finding by a court of competent jurisdiction that a provision of the local revenue law is void or invalid does not affect or bear upon the validity or invalidity of any other provision of the local revenue law or the local revenue law as a whole;

(n) the local revenue law must be construed as being remedial, and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objects.

Calculation of time in Squamish local revenue laws

5 In this and every other Squamish local revenue law, time must be calculated in accordance with the following rules:

(a) if the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) if there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) if a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) if a time is expressed to begin after or to be from a specified day, the time does not include that day;

(e) if anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Scope and application

6 This Law applies to all land and improvements in the reserve.

PART 2 - ADMINISTRATION

DIVISION 1 – COUNCIL AUTHORITIES

Council acts by resolution

7 Council must exercise its powers and carry out its functions under Squamish local revenue laws by Council resolution.

Council orders, directions and rules

8 (1) Council may establish policies and procedures, give directions, issue orders and make rules relating to the administration of any Squamish local revenue law by the Squamish administration.

(2) Council must not establish policies or procedures, give directions, issue orders or make rules relating to the administration of any Squamish local revenue law that are in conflict with a Squamish local revenue law or the *First Nations Fiscal and Statistical Management Act* (Canada).

Agency of First Nations Financial Management Board

9 (1) In this section "**First Nations Financial Management Board**", "**local revenues**", and "**third-party management**" have the same respective meaning as in the *First Nations Fiscal and Statistical Management Act* (Canada).

(2) Despite any other provision of this or of any other Squamish law, if the First Nations Financial Management Board gives notice to the Squamish Nation that third-party management of the Squamish Nation's local revenues is required, the First Nations Financial Management Board may act as agent of the Squamish Nation to fulfill any of the powers and obligations of the Council under

(a) any laws made by Council under section 5(1)(a) of the *First Nations Fiscal and Statistical Management Act* (Canada), and

(b) the *First Nations Fiscal and Statistical Management Act* (Canada).

DIVISION 2 - SURVEYOR OF TAXES AND ADDITIONAL EMPLOYEES

Appointment of Surveyor of Taxes

10 (1) Council must appoint a person as the Surveyor of Taxes for the Squamish Nation.

(2) The Surveyor of Taxes reports to the Executive Operating Officer (Governance).

Functions of Surveyor of Taxes

11 (1) The Surveyor of Taxes must administer all Squamish local revenue laws and, for certainty, is the person responsible for the administration of the Squamish Nation's property taxation laws for the purposes of regulations made under the *First Nations Fiscal and Statistical Management Act* (Canada).

(2) Without limiting subsection (1), the Surveyor of Taxes must carry out

(a) the functions of the Surveyor of Taxes under every Squamish local revenue law including this Law and the *Squamish Real Property Taxation Law*, and

(b) such other functions as Council may from time to time assign to the Surveyor of Taxes.

(3) With the prior written consent of the Executive Operating Officer (Governance), the Surveyor of Taxes may in writing assign to another member of the Squamish administration the performance of any of the functions of the Surveyor of Taxes under this Law or under any other Squamish law, other than the power to assign under this subsection.

Additional staff and administrative procedures

12 Council may hire additional employees that it considers necessary to carry out the purposes of any Squamish local revenue law, fix their remuneration and designate their functions and powers.

Compliance with Council policies, procedures, directions orders and rules

13 Members of the Squamish administration must, in carrying out their functions and exercising their powers under Squamish local revenue laws, comply with policies and procedures established, directions given, orders issued and rules made by Council under section 8.

DIVISION 3 – ASSESSOR

Assessor appointment

14 (1) Council must appoint a person as the assessor for the Squamish Nation to undertake assessments of assessable property in accordance with this Law.

(2) An assessor must be qualified to assess real property for taxation purposes in the Province.

(3) The assessor must be paid remuneration, and receive such other benefits and be subject to the terms and conditions of employment or of a contract of or for service or otherwise, as may be determined by the Council.

(4) Without limitation, Council may

(a) appoint an assessor under subsection (1) who is also duly appointed as an assessor under the *Assessment Authority Act* (British Columbia), and

(b) obtain such materials and services in respect of assessment of land or improvements, or both, or any other matter under this Law or any other Squamish law as Council considers appropriate, from the British Columbia Assessment Authority, under a contract of service or otherwise.

Assessor duties

15 (1) The assessor must

(a) perform the functions required of the assessor under this Law and any other Squamish law,

(b) carry out policies consistent with this and any other Squamish law respecting assessment or taxation,

(c) develop and administer a complete system of property assessment consistent with the relevant sections of the *First Nations Fiscal and Statistical Management Act* (Canada) and with this Law and any other Squamish law,

(d) make reports and recommendations to the Council respecting any matter that the assessor considers advisable in carrying out the purposes of this and any other Squamish law,

(e) ensure the preparation and completion of assessment rolls as required by this and any other Squamish law, and

(f) perform such other functions as may be required to effectively implement and administer this and any other Squamish law, when so directed by Council.

(2) The assessor may appoint appraisers and other employees necessary to give effect to this Law, fix their remuneration, designate their functions and powers, and supervise their activities.

DIVISION 4 – ASSESSMENT REVIEW BOARD

Assessment Review Board

16 (1) A board, to be known as the Squamish Nation Assessment Review Board, is established to hear and determine appeals and assessor recommendations on the annual assessments of land and improvements located in the reserve.

(2) The Assessment Review Board consists of three members.

(3) Council must appoint the members of the Assessment Review Board.

(4) At least one member of the Assessment Review Board must be a member of the law society of British Columbia.

(5) At least one member of the Assessment Review Board must have experience in assessment reviews in British Columbia.

(6) The term of office for a member of the Assessment Review Board is three years.

(7) A member of the Assessment Review Board may be reappointed as a member.

(8) If a member of the Assessment Review Board is absent or incapacitated for an extended period of time or expects to be absent for an extended period of time, Council may

appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to full duty or the member's term expires, whichever comes first.

(9) The appointment of a person to replace a member of the Assessment Review Board under subsection (8) is not affected by the member returning to a less than full duty.

(10) A member of the Assessment Review Board must, before beginning to carry out their functions under this Law, take and subscribe, before a notary public or a commissioner for taking oaths, an oath or affirmation in the form set out in Schedule A-1 and provide the subscribed oath or affirmation to the Surveyor of Taxes.

Conflicts of interest

17 (1) A person may not serve as a member of the Assessment Review Board if they

(a) are a Councillor or a Chief of the Squamish Nation,

(b) have a personal or financial interest in the assessable property that is the subject of the appeal,

(c) are an employee of the Squamish Nation, or

(d) have financial dealings with the Squamish Nation that may reasonably

(i) give rise to a conflict of interest, or

(ii) impair their ability to deal fairly and impartially with an appeal as required under this Law.

(2) For the purpose of subsection (1)(b), being a Squamish member does not in itself constitute a personal or financial interest in assessable property.

Remuneration and reimbursement

18 (1) The Squamish Nation must

(a) remunerate the chairperson, including a replacement chairperson, for carrying out his or her functions under this Law, at the hourly rate of $350.00,

(b) remunerate the other two members of the Assessment Review Board, including replacement members, for carrying out their functions under this Law, at the per diem rate of $525.00, and

(c) reimburse members of the Assessment Review Board, including replacement members, for reasonable and necessary travel and out of pocket expenses necessarily incurred in carrying out their functions under this Law.

(2) Council may establish rules governing

(a) the calculation of remuneration payable to members of the Assessment Review Board, and

(b) reimbursements under subsection (1)(b).

Chairperson

19 (1) Council must appoint one member of the Assessment Review Board as chairperson of Assessment Review Board.

(2) A member of the Assessment Review Board may be reappointed as chairperson.

(3) The chairperson must

(a) supervise and direct the work of the Assessment Review Board,

(b) undertake administrative duties as necessary to oversee and implement the work of the Assessment Review Board,

(c) determine procedures, consistent with this Law, to be followed at hearings,

(d) administer an oath or solemn affirmation to a person or witness before his or her evidence is taken, and

(e) preside at meetings of the Assessment Review Board.

(4) The Assessment Review Board must designate one of their members to act as chairperson during any absence or incapacity of the chairperson.

Secretary

20 (1) The chairperson may appoint a person as the secretary for the Assessment Review Board.

(2) The secretary is not required to be a member of the Assessment Review Board and, if not a member, is required to attend only those meetings of the Assessment Review Board that the chairperson requests the secretary to attend.

(3) Minutes must be drawn up for all meetings of the Assessment Review Board by the secretary or, if no secretary is appointed or the secretary is not present at a meeting, by a member of the Assessment Review Board, and the finalized minutes must be signed as correct by the person who took the minutes and by the chairperson or, if the chairperson took the minutes, another member of the Assessment Review Board.

(4) The secretary or, if no secretary is appointed the chairperson, must

(a) enter in a book to be kept for that purpose the minutes of all meetings of the Assessment Review Board,

(b) have the custody and care of all records, documents, orders and decisions made by or pertaining to the Assessment Review Board, and

(c) fulfill such other functions as directed by the chairperson or the Assessment Review Board.

Removal from office

21 Council may terminate the appointment of a member of the Assessment Review Board for cause, including where a member

(a) is convicted of an offence under the *Criminal Code*,

(b) fails to attend three consecutive hearings of the Assessment Review Board, or

(c) fails to perform any of his or her functions under this Law in good faith and in accordance with the terms of this Law.

Duty to act honestly and impartially

22 In performing their functions under this Law, the members of the Assessment Review Board must act faithfully, honestly and impartially and to the best of their skill and ability, and must not disclose to any person any information obtained as a member except in the proper performance of those functions.

PART 3 - VALUATION

Property assessment

23 (1) The assessor must assess all land and improvements in the reserve

(a) that are subject to taxation under the *Squamish Real Property Taxation Law*,

(b) for which grants-in-lieu of taxes may be received by the Squamish Nation, or

(c) that, although not required to be assessed under paragraph (a) or (b), the Council directs the assessor to assess.

(2) Despite this or any other Squamish law, improvements designed, constructed or installed to provide emergency protection for persons or domestic animals in the event of a disaster or emergency within the meaning of the *Emergency Program Act* (British Columbia) are exempt from assessment.

(3) For certainty, land or improvements, the interest in which is held by or on behalf of a person who is exempted from taxation under the *Squamish Real Property Taxation Law* and which is held or occupied otherwise than by or on behalf of the exempted person must be entered on the assessment roll in the name of an interest holder who is not exempted from taxation under the *Squamish Real Property Taxation Law*, whose interest must be valued at the actual value of the land and improvements determined by the assessor under section 26, 27, 28 or 32.

Valuation and status dates

24 (1) For the purpose of determining the assessed value of property for an assessment roll, the valuation date is July 1 of the year during which the assessment roll is completed.

(2) The assessed 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 on October 31 following the valuation date, and

(b) the permitted use of the property and of all properties were the same as on October 31 following the valuation date.

(3) Subsection (2)(a) does not apply to property referred to in section 48(2)(b), (c) or (d).

(4) The assessed value of property referred to in section 48(2)(b), (c) or (d) for an assessment roll is to be determined as if on the valuation date the property was in the physical condition that it is in on December 31 following the valuation date.

Property classes

25 (1) Council establishes the property classes established by the Province for provincial property assessment purposes, for the purposes of assessment under this Law and imposing taxes under the *Squamish Real Property Taxation Law.*

(2) The classification for each property class must be determined using the corresponding provincial classification rules.

(3) Despite subsection (2), Class 7 (Forest land) must include only lands respecting which a licence or permit to cut timber has been issued under the *Indian Act* (Canada) or a natural resource licence to cut timber has been issued under a Squamish Land Code.

(4) The assessor must assess property according to the property classes established under this Law.

Valuation for purposes of assessment

26 (1) In this section:

"**actual value**" means the market value of land and improvements, determined as if the land and improvements were owned in fee simple off reserve and without any reduction in value attributable to reserve status;

"**reserve**" means reserve within the meaning of the *Indian Act* (Canada).

(2) Land and improvements must be assessed at their actual value.

(3) The assessor must determine the actual value of land and improvements and must enter the actual value of the land and improvements in the assessment roll.

(4) In determining actual value, the assessor may, except where this Law has a different requirement, give consideration to the following:

(a) present use;

(b) location;

(c) original cost;

(d) replacement cost;

(e) revenue or rental value;

(f) selling price of comparable land and improvements located off reserve;

(g) economic and functional obsolescence;

(h) any other circumstances affecting the value of the land and improvements.

(5) If a lease or other instrument granting an interest in land places a restriction on the use of land or improvements and Her Majesty or the Squamish Nation is the grantor of the

interest, the assessor may include the restriction in the factors that he or she considers under subsection (4).

(6) The duration of the interest of the interest holder of land or improvements referred to in subsection (5), or the right of the grantor to terminate that interest, is not a restriction within the meaning of that subsection and must not be included in the factors that the assessor considers under subsection (4).

(7) Without limiting the application of subsections (1) to (6), if an industrial or commercial undertaking, a business or a public utility enterprise is carried on, the land and improvements used by it must be valued as the property of a going concern.

(8) The actual values of land and improvements determined under this section must be set down separately in the assessment roll and on the Assessment Notice, together with the other information required in Schedule A-2.

Special valuation rules for designated port land

27 (1) In this section:

"Class 4" means Class 4 of the property classes referred to in section 25(1);

"designated port land" means land that

(a) is designated as port land under subsection (3)(a), and

(b) is assessed as Class 4.

(2) Despite section 26,

(a) the actual value of designated port land is,

(i) in respect of the first taxation year or that portion of the first taxation year to which this section applies to the designated port land, the actual value prescribed in a resolution referred to in subsection (3), and

(ii) in respect of any subsequent taxation year, the actual value as determined in accordance with subsection (3) and section 32, and

(b) the assessor must enter the actual value of designated port land determined under paragraph (a) on the assessment roll.

(3) On written recommendation of the Province, Council may in a Council resolution delivered to the assessor

(a) designate land identified by the assessment roll number as port land,

(b) prescribe the actual value for designated port land for a taxation year designated in the resolution, and

(c) establish rates, formulas, rules or principles for determining the actual value of designated port land, including providing for the use of a consumer price index published by Statistics Canada under the *Statistics Act* (Canada) and any matters respecting the use of a consumer price index

(4) A designation under subsection (3)(a)

(a) is to be by assessment roll number, and

(b) applies to the land that

(i) is identified by the assessment roll number, and

(ii) is assessed as property in Class 4.

(5) For certainty, after consultation with the Province, Council may amend, replace or revoke a resolution referred to in subsection (3).

(6) Subject to subsection (7), in order to be effective for a taxation year, a resolution referred to in subsection (3) must be delivered to the assessor on or before October 31 in the preceding year.

(7) If land

(a) is included in a supplementary roll under section 49, and

(b) is designated under subsection (3)(a),

the designation, regardless of when the resolution referred to in subsection (3)(a) is delivered to the assessor, is effective for that portion of the taxation year on and after the date that the assessor made the entry on the supplementary roll.

Special valuation rules for utility and railway property

28 (1) In this section **"utility and railway property"** means property that, if located off reserve, would be subject to section 21 of the *Assessment Act* (British Columbia).

(2) Despite section 26, the assessor must determine the actual value of utility and railway property in accordance with section 21 of the *Assessment Act* (British Columbia) and must enter the actual value of utility and railway property, as so determined, on the assessment roll.

Occupiers of railway land

29 (1) If any parcel liable to assessment is land that a railway is the interest holder of and part of it is leased or otherwise held or occupied by a person other than the railway, that part must be treated under this Law as a separate parcel and a separate entry made on the assessment roll in respect of the land or improvements or both.

(2) If part of a parcel of land that a railway is the interest holder of is treated as a separate parcel under subsection (1), the remainder of the parcel must be treated under this Law as a separate parcel and a separate entry made on the assessment roll in respect of the land or improvements or both.

(3) The actual value of land or improvements, or both, referred to in subsection (1) or (2) must be determined under section 26.

(4) If the whole of any parcel of land that a railway is the interest holder of is liable to assessment and is leased or otherwise held or occupied by a person other than the railway or a part of a parcel is assessed under subsection (1), an interest holder may give written notice, with full particulars of the duration of the lease or other holding or occupation, to the assessor and request that copies of all assessment and Tax Notices issued during the duration of the lease be sent to the lessee.

(5) After receiving a notice under subsection (4), the assessor must enter the name and address of the lessee or other interest holder on the assessment roll.

Joint interests

30 If two or more persons are interest holders of land or improvements or both, that land or improvements or both may be assessed in the name of any of those persons or in the names of any two or more of those persons jointly.

Assessment of an improvement on land under other ownership

31 (1) A structure, aqueduct, pipe line, tunnel, bridge, dam, reservoir, road, storage tank, transformer, or substation, pole lines, cables, towers, poles, wires, transmission equipment or other improvement, that extends over, under or through land may be separately assessed to the person having an interest in, maintaining, operating or using it, despite that some other person may have an interest in the land.

(2) Each individual residential building located on a land cooperative or multi-dwelling leased parcel, as those terms are defined in the *Home Owner Grant Act* (British Columbia), must be separately assessed.

Provincial assessment legislation otherwise applies

32 Except as otherwise provided in this Law, for the purposes of assessing property the assessor must use

(a) the valuation methods, rates, rules and formulas established under Provincial assessment legislation existing at the time of assessment, and

(b) the assessment rules and practices used in the Province by assessors appointed under the *Assessment Authority Act* (British Columbia) for conducting assessments off of reserve.

PART 4 - REQUESTS FOR INFORMATION AND INSPECTIONS

Assessor includes employees

33 In this Part "**assessor**" includes the assessor and any appraiser or other employee of the assessor who is authorized by the assessor.

Requests for Information

34 (1) The assessor may deliver a Request for Information substantially in the form set out in Schedule A-3, to an interest holder or a person who has disposed of assessable property, and that person must provide to the assessor, within 14 days from the date of delivery or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The assessor is not bound by the information provided under subsection (1) and may in all cases assess the property based on the information available to him or her.

Inspections

35 (1) The assessor may, for any purpose related to assessment, enter into or on and inspect land and improvements.

(2) If the assessor wishes to conduct an inspection of assessable property for the purpose of assessing its value, the assessor must deliver a Notice of Assessment Inspection, substantially in the form set out in Schedule A-4, by personal delivery, mail, fax or e-mail to the person named on the assessment roll at the address indicated on the assessment roll.

(3) Personal delivery of a Notice of Assessment Inspection is made

(a) in the case of delivery to a residential dwelling, by leaving the notice with a person at least 18 years of age residing there, and

(b) in the case of delivery to any other assessable property, by leaving the notice with the person apparently in charge, at the time of delivery, on those premises.

(4) A Notice of Assessment Inspection is considered to have been delivered

(a) if delivered personally, at the time personal delivery is made,

(b) if sent by mail, five days after the day on which the notice is postmarked,

(c) if sent by fax, at the time indicated on the confirmation of transmission, or

(d) if sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(5) If an assessable property is occupied by a person other than the person named on the assessment roll, the person named on the assessment roll must make arrangements with the occupant to provide access to the assessor.

(6) Unless otherwise requested by the person named on the assessment roll, inspections of an assessable property must be conducted between 09:00 and 17:00 local time.

(7) If the assessor attends at an assessable property to inspect it and no occupant 18 years of age or older is present or permission to inspect the property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

(8) As part of an inspection under this section, the assessor

(a) must be given access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals respecting the assessable property and the occupant must, on request, furnish every facility and assistance required for the entry and examination, and

(b) if the assessable property includes land upon which a manufactured home park is located, must be furnished by the occupant with full information respecting the interest holder of each manufactured home in the manufactured home park.

PART 5 - ASSESSMENT ROLL AND ASSESSMENT NOTICE

Assessment roll and Assessment Notice – required information

36 An assessment roll and the Assessment Notice must each be prepared as and contain the information specified in Schedule A-2.

Completion of new assessment roll – December 31

37 (1) On or before December 31 of each year, the assessor must complete a new assessment roll containing a list of each property that is liable to assessment under this Law.

(2) Subject to this Law, an assessment roll completed under subsection (1) is the assessment roll for the purpose of taxation during the calendar year following completion of that roll.

(3) When completing an assessment roll, the assessor must use the information contained in the applicable land registers, as those records stood on November 30 of the year in which the assessment roll is completed.

(4) In the case of a parcel of land for which no applicable land register description is available, the assessor must use the best description available to the assessor.

(5) The assessor must exercise reasonable care in obtaining and setting down the address of an interest holder and must more particularly adopt the following alternatives in the order named:

(a) the address known to the assessor;

(b) the address as it appears in the application for registration or otherwise, in his or her discretion, any of the applicable registers.

(6) If the address of the interest holder of the land is not known to the assessor or is not recorded in an applicable land register, the assessor must set down the address of the interest holder as the post office situated nearest the land in question.

Splitting and grouping of parcels

38 If a building or other improvement extends over more than one parcel of land, those parcels, if contiguous, may be treated by the assessor as one parcel and assessed accordingly.

Completion of a revised assessment roll – March 31

39 Without limiting the assessor's powers and functions in respect of assessment rolls under this Law, no later than March 31 after certification of the assessment roll completed under section 37, the assessor must

(a) modify a copy of the assessment roll completed under section 37 to reflect all amendments to the roll made under sections 47, 51 and 80(1) to the date of modification,

(b) date and initial each modification made under paragraph (a), and

(c) prepare a revised assessment roll and, for certainty, certify the revised assessment roll under section 41 and deliver the revised assessment roll under section 40, to

(i) the Squamish Nation in care of the Surveyor of Taxes, and

(ii) the chairperson.

Delivery of assessment roll to the Squamish Nation

40 Subject to section 41, the assessor must deliver a copy of the following, as soon as it becomes available, to the Squamish Nation in care of the Surveyor of Taxes:

(a) the assessment roll completed under section 37;

(b) a revised assessment roll.

Certification of assessment roll

41 Before their delivery to the Squamish Nation under section 40, the assessor must certify in the form set out in section 6 of Schedule A-2 that the assessment roll completed under section 37 or the revised assessment roll, as the case may be, was completed in accordance with the requirements of this Law.

Validity of assessment roll

42 An assessment roll is, unless changed or amended under section 47, 49, 51 or 80(1),

(a) valid and binding on all parties concerned, despite

(i) any omission, defect or error committed in, or with respect to, that assessment roll,

(ii) any defect, error or misstatement in any notice required, or

(iii) the omission to mail any notice, and

(b) for all purposes, the assessment roll of the Squamish Nation until the next revised assessment roll.

Protection of privacy in assessment roll

43 (1) On application by an interest holder the assessor may omit or obscure the name, address or other information about the interest holder that would ordinarily be included in an assessment roll if, in the opinion of the assessor, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or the mental or physical health of the interest holder or a member of the interest holder's household.

(2) If the assessor omits or obscures information under subsection (1), that information must be obscured from all assessment rolls that are available for public inspection under subsection (1) or are otherwise accessible to the public.

(3) Subsection (1) and (2) do not apply to an assessment roll or record that is supplied to

(a) the Squamish Nation including the Surveyor of Taxes,

(b) the Assessment Review Board or a member of the Assessment Review Board,

(c) a court including the Federal Court of Canada,

(d) the First Nations Tax Commission for the purposes of a review under section 33 of the *First Nations Fiscal and Statistical Management Act* (Canada) and the *First Nations Tax Commission Review Procedures Regulations* (Canada), or

(e) any other person as required to permit the assessment appeal and other provisions of this Law and the taxation and other provisions of the *Squamish Real Property Taxation Law* applicable in respect of the assessment and taxation of the relevant property to apply.

Chargeholder copy of Assessment Notice

44 (1) An interest holder of a registered charge may, at any time, give written notice, with full particulars of the nature, extent and duration of the charge, to the assessor and request copies of all Assessment Notices and Tax Notices issued during the duration of the charge.

(2) On receipt of a notice and request under subsection (1), the assessor must enter the interest holder's name and address on the assessment roll.

(3) The fee required under section 46(6) does not apply in respect of a request under subsection (1) of this section.

Inspection and use of assessment roll

45 (1) The assessor must maintain the assessment roll.

(2) The assessment roll must be available for public inspection during regular business hours at the office of the assessor.

(3) In addition to inspection under subsection (2), Council may allow the assessment roll to be inspected electronically through an online service, provided that the information available online does not include any names or other identifying information about the interest holder or other person.

(4) The assessor may require a person who wishes to inspect the assessment roll at the offices of the assessor to complete a declaration in the form set out in Schedule A-5

(a) specifying the purpose for which the information is to be used, and

(b) certifying that the information contained in the assessment roll will not be used in a manner prohibited under subsection (5).

(5) A person must not, directly or indirectly, use the assessment roll or information contained in the assessment roll

(a) to obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means, or

(b) to harass an individual.

Assessment Notice

46 (1) On or before December 31 of each year, the assessor must mail an Assessment Notice to every person named in the assessment roll in respect of each assessable property, at the person's address on the assessment roll.

(2) If requested by the recipient, an Assessment Notice may be e-mailed to a person named on the assessment roll, and the Assessment Notice will be deemed to have been delivered on the date that the e-mail is sent by the assessor.

(3) A person whose name appears in the assessment roll must give written notice to the assessor of any change of address.

(4) Any number of parcels of land assessed in the name of the same interest holder may be included in one Assessment Notice.

(5) If several parcels of land are assessed in the name of the same interest holder at the same value, the Assessment Notice is sufficient if it clearly identifies the property assessed, without giving in full the description of each parcel as it appears on the assessment roll.

(6) The assessor must provide, to any person who requests it and pays the fee of $6.00, the information contained in the current Assessment Notice sent by the assessor under subsection (1).

(7) Despite section 37, if property is wholly exempt from taxation the assessor need not mail or e-mail an Assessment Notice in respect of that property.

(8) In subsection (9) "**lessee**" means a lessee holding property under a lease or sublease, other than a registered lease or registered sublease, for a term of one year or more.

(9) After receiving an Assessment Notice for a property included in a class specified for the purpose of section 6(7) of the *Assessment Act* (British Columbia), the interest holder of the property must, on request by a lessee of all or part of the property, promptly deliver a copy of the notice to the lessee.

PART 6 - ERRORS AND OMMISSIONS IN ASSESSMENT ROLLS

Assessor amendments to completed assessment roll with consent of all affected parties

47 (1) Before March 16 of the year following the completion of the assessment roll under section 37, the assessor may amend an individual entry in the completed assessment roll to correct an error or omission, with the consent of

(a) all persons named in the assessment roll as an interest holder of the affected property,

(b) subject to subsection (2), the Surveyor of Taxes on behalf of the Squamish Nation, and

(c) the complainant, if the complainant is not a person named in the assessment roll as an interest holder of the affected property or the Surveyor of Taxes.

(2) The assessor may amend an individual entry under subsection (1) without the consent of the Surveyor of Taxes under subsection (1)(b) if

(a) the amendment does not result in a reduction of the assessed value of land or improvements or both from the assessed value in the completed assessment roll by more than $1,000,000, and

(b) as soon as practicable after making the amendment the assessor notifies the Surveyor of Taxes of the amendment to the individual entry in the completed assessment roll including the assessment roll number and the amended assessed value of the land or improvements, or both, as the case may be.

Mandatory recommendation of amendments to completed assessment roll

48 (1) Before March 16 of the year following the completion of an assessment roll under section 37, the assessor must notify and recommend correction to the Assessment Review Board of all errors or omissions in the assessment roll for consideration and determination under section 54(a), except those errors or omissions corrected under section 47.

(2) Without limiting subsection (1), the assessor must give notice to the Assessment Review Board and recommend correction of the assessment roll in any of the following circumstances:

(a) because of a change of occupation that occurs after November 30 and before the following January 1 and that is recorded in an applicable 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 interest holder of land that has been assessed;

(d) improvements, other than a manufactured home, that are assessable under this Law

(i) are substantially damaged or destroyed after October 31 but before the following January 1, and

(ii) cannot reasonable be repaired or replaced before the following January 1;

(e) land or improvements or both that are owned by a railway are leased or are held or occupied by a person other than the railway, and that person's lease, holding or occupation begins or ends after November 30 and before the following January 1;

(f) land or improvements or both are held or occupied by a person other than Her Majesty, and the interest of the holder or occupier begins or ends after November 30 and before the following January 1.

Supplementary assessment roll

49 (1) If, after the completion of an assessment roll, the assessor finds that any property or anything liable to assessment

(a) was liable to assessment for the current year, but has not been assessed on the current roll, or

(b) has been assessed for less than the amount for which it was liable to assessment,

the assessor must assess the property or thing on a supplementary roll, or further supplementary roll, subject to the conditions of assessment governing the current assessment roll on which the property or thing should have been assessed.

(2) If, after the completion of an assessment roll, the assessor finds that any property or anything liable to assessment

(a) was liable to assessment for a previous year, but has not been assessed on the roll for that year, or

(b) has been assessed in a previous year for less than the amount for which it was liable to assessment,

the assessor must assess the property or thing on a supplementary roll or further supplementary roll for that year, subject to the conditions of assessment governing the assessment roll on which the property or thing should have been assessed, but only if the failure to assess the property or thing, or the assessment for less than it was liable to be assessed, is attributable to

(c) an interest holder's failure to disclose,

(d) an interest holder's concealment of particulars relating to assessable property,

(e) a person's failure to make a return, or

(f) a person's making of an incorrect return,

required under this or any other Squamish law.

(3) Despite sections 47, 48, 50 and 80(1), and in addition to supplementary assessments under subsections (1) and (2), the assessor may, at any time before December 31 of the year following completion of the assessment roll under section 37, correct errors and omissions in the completed assessment roll by means of entries in a supplementary assessment roll.

(4) The assessor must not make a change or amendment that would be contrary to a change or amendment on the assessment roll directed by the Assessment Review Board under section 54 or made as a result of a decision of the Federal Court of Canada, Trial Division or an appellate court of competent jurisdiction.

(5) Nothing in subsections (1), (3) or (4) authorizes the preparation of a supplementary roll, or the correction of a roll, for the purpose of changing or updating an assessment roll later than 12 months after that assessment roll is certified.

Provisions applicable to supplementary assessment roll

50 (1) The duties imposed on the assessor with respect to the annual assessment roll and the provisions of this Law relating to assessment rolls, so far as they are applicable, apply to supplementary assessment rolls.

(2) On receipt of a Notice of Appeal under section 53 in respect of a supplementary roll, the assessor must

(a) record receipt of the notice, and

(b) if the appeal is not resolved under section 47 or 51 ensure the appeal is brought before the Assessment Review Board at the next sitting of the Board.

PART 7 - ASSESSMENT RECONSIDERATION

Request for reconsideration

51 (1) A person named in the assessment roll as an interest holder of an assessable property may request that the assessor reconsider the assessment of that assessable property.

(2) A request for consideration must be made on one or more of the grounds set out in section 52(1).

(3) A request for reconsideration of an assessment must

(a) be made in the form set out in Schedule A-6 and contain the information required to complete that form,

(b) include any reasons in support of the request, and

(c) be delivered to the assessor within 30 days after the day that the Assessment Notice is mailed or e-mailed to the person named on the assessment roll in respect of the assessable property.

(4) The assessor must consider the request for reconsideration and, within 14 days after receiving the request for reconsideration, either

(a) advise the person who requested the reconsideration that the assessor confirms the assessment, or

(b) if the assessor determines that assessable property should have been assessed differently, offer, to the person who requested the reconsideration to modify the assessment.

(5) If the person who requested the reconsideration, within 7 days of the offer referred to in subsection (4) being made agrees with the modification proposed by the assessor and provides the assessor with a Notice of Withdrawal substantially in the form set out in Schedule A-8 from any appeal the person has filed in respect of the assessable property, the assessor must forthwith

(a) file the Notice of Withdrawal with the Assessment Review Board,

(b) amend the assessment roll as necessary to reflect the modified assessment,

(c) give notice of the amended assessment to the Surveyor of Taxes and to all persons who received the Assessment Notice in respect of the assessable property, other than the person who requested the reconsideration, and

(d) if a Notice of Appeal has been delivered in respect of the assessable property, advise the Assessment Review Board of the modification.

(6) If requested by the recipient, the assessor may give notice under subsection (5)(c) by e-mail and the notice will be deemed to have been delivered at the time indicated in the electronic confirmation that the e-mail has been opened.

(7) If the person who requested the reconsideration accepts an offer to modify an assessment, that person must not appeal the modified assessment.

PART 8 - ASSESSMENT APPEALS

DIVISION 1 – APPEAL TO ASSESSMENT REVIEW BOARD

Appeals respecting completed assessment roll

52 (1) Subject to section 51(7) and section 53, any person may appeal against an individual entry in an assessment roll or a reconsideration of an assessment of assessable property, on any of the following grounds:

(a) there is an error or omission respecting the name of a person on the assessment roll;

(b) there is an error or omission respecting land or improvements, or botb land and improvements, on the assessment roll;

(c) the assessed value of land or improvements, or both land and improvements, is not correct;

(d) land or improvements, or both land and improvements, have been improperly classified;

(e) an exemption has been improperly allowed or disallowed.

(2) Subject to section 53,

(a) the Council on behalf of the Squamish Nation may, by the Surveyor of Taxes, the Squamish Nation's legal counsel or an agent, appeal against all or any part of the completed assessment roll or a reconsideration of assessment of assessable property based on any of the grounds specified in subsection (1), and

(b) the assessor may appeal against all or any part of the assessment roll completed by the assessor, based on any of the grounds specified in subsection (1).

(3) Without limiting subsection (2), appeals made under that subsection may be in respect of a class, category or type of property or interest in land or improvements, or both land and improvements.

Notice of Appeal

53 (1) A person who wishes to make an appeal under section 52 must deliver a Notice of Appeal to the assessor at the address of the Area Assessor set out on the Assessment Notice.

(2) The Notice of Appeal must be delivered to the assessor within 60 days after the day that the Assessment Notice is mailed or emailed to the person named on the assessment roll in respect of the assessable property.

(3) The Notice of Appeal must be substantially in the form set out in Schedule A-7 and

(a) include the description of the assessable property, including any assessment roll number, set out in the notice of assessment respecting the assessable property to which the appeal pertains,

(b) include the full name and mailing address of the complainant and any representative acting on behalf of the complainant,

(c) include telephone numbers at which the complainant and any representative acting on behalf of the complainant may be contacted during regular business hours,

(d) indicate whether or not the complainant is an interest holder of the assessable property,

(e) with reference to the grounds of appeal set out in section 52(1), state the grounds for the appeal,

(f) include any other information reasonably required by the assessor,

(g) be signed by the complainant or the representative acting on behalf of the complainant, and

(h) unless the person making the appeal is a person referred to in section 52(2), be accompanied by a fee of $30.00 per roll entry to which the appeal pertains, payable to the "Squamish Nation".

(4) If a Notice of Appeal is deficient or the fee required to be submitted with the appeal is not submitted, the chairperson may in his or her discretion allow a reasonable period of time within which the notice may be perfected or the fee is to be paid.

(5) The assessor, promptly after receipt of a Notice of Appeal, must provide a copy of the notice to the chairperson.

DIVISION 2 – ASSESSMENT REVIEW BOARD PROCEEDINGS

Appeals and assessor recommendations

54 The Assessment Review Board

(a) must consider and determine assessor recommendations made under section 48(1) for changes to the assessment roll,

(b) must hear and determine appeals made under this Part that are not resolved under section 47 or 51, and

(c) may direct amendments to be made to the assessment roll in accordance with its decisions.

Agents and legal counsel

55 If a complainant is represented in an appeal through legal counsel or an agent, all notices and correspondence required to be given to the complainant are properly given if delivered to the legal counsel or agent at the address set out in the Notice of Appeal.

Scheduling and notice of hearing

56 (1) On delivery of Notice of Appeal to the assessor, or on receipt of a recommendation from the assessor under section 48(1), the chairperson, in consultation with the assessor, must schedule a hearing of the appeal.

(2) The chairperson must, at least 30 days before the day scheduled for the hearing of the appeal, deliver a Notice of Hearing substantially in the form set out in Schedule A-9 to

(a) each person named as an interest holder of the property in the assessment roll,

(b) the complainant, if the complainant is not an interest holder under paragraph (a), and

(c) the Surveyor of Taxes.

(3) Despite subsection (2), the assessor is not required to deliver Notice of Hearing under subsection (1) to the interest holder of a property affected by a recommendation for change under section 48(1) if the recommendation

(a) results in a decrease in the assessed value of the property,

(b) does not change the classification of the property, and

(c) does not result in a removal of an exemption.

(4) A notice under this section must include

(a) the date, time and place scheduled for the hearing of the appeal, and

(b) a statement that the recipient may file written submissions instead of appearing at the hearing.

Parties

57 (1) Except as provided in sections 51(7) and 56(3), the parties in a hearing are the following:

(a) each person named as an interest holder of the property in the assessment roll;

(b) the complainant, if the complainant is not an interest holder under paragraph (a);

(c) the assessor.

(2) The Assessment Review Board may approve, or direct that, any other person who the Assessment Review Board determines may be affected by an appeal or assessor recommendation be added as a party, including the Surveyor of Taxes.

Delivery of documentation

58 The assessor must, without delay, deliver a copy of any document submitted by a party, to the assessor, in relation to a hearing to all other parties.

Timing of hearing

59 (1) Subject to section 73, the Assessment Review Board must commence the hearing of an appeal within 90 days after delivery of the Notice of Appeal to the assessor or receipt of an assessor recommendation under section 48(1), unless all parties agree to a later date.

(2) The Assessment Review Board must use its best endeavours to complete its sittings not later than of the end of the taxation year in which the appeal or assessor recommendation is made.

Daily schedule

60 (1) The chairperson must, on the basis of the scheduling and notices referred to in sections 56(1) and (2),

(a) establish a daily schedule of the matters for the hearings of the Assessment Review Board, and

(b) post the daily schedule at the place where the Assessment Review Board is to meet.

(2) The Assessment Review Board must proceed to deal with appeals and assessor recommendations in accordance with that schedule, unless the chairperson considers a change in the schedule necessary and desirable in the circumstances.

Withdrawal of appeal

61 (1) A complainant may apply to withdraw an appeal under this Part by delivering a Notice of Withdrawal substantially in the form set out in Schedule A-8 to the Assessment Review Board.

(2) The Assessment Review Board may summarily dismiss the appeal referred to in subsection (1) on consent of the assessor.

(3) No appeal lies under Part 9 in respect of summary dismissal of an appeal under subsection (2).

Conduct of hearing

62 (1) The Assessment Review Board must give all parties a reasonable opportunity to be heard at a hearing.

(2) A party may be represented by legal counsel or an agent and may make submissions as to facts, law and jurisdiction.

(3) The Assessment Review Board may conduct a hearing whether the complainant is present or not, provided the complainant was given notice of the hearing in accordance with this Law.

(4) The burden of proof in an appeal is

(a) on the complainant, or

(b) if the matter concerns an assessor recommendation under section 48(1), on the assessor.

(5) In an oral hearing, a party may call and examine witnesses, present evidence and submissions and conduct cross-examination of witnesses as reasonably required by the Assessment Review Board for a full and fair disclosure of all matters relevant to the issues in the appeal.

(6) The Assessment Review Board may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.

(7) The Assessment Review Board may question any witness who gives oral evidence at a hearing.

(8) The Assessment Review Board may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

(9) The Assessment Review Board may conduct its proceedings by any combination of written, electronic and oral hearings.

(10) An oral hearing must be open to the public unless the chairperson, on application by a party, determines that the hearing should be held *in camera*.

(11) A member of the Assessment Review Board may administer oaths in the course of a hearing or otherwise in connection with their official duties.

Maintaining order at hearings

63 (1) The Assessment Review Board may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.

(2) Without limiting subsection (1), the Assessment Review Board may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Board orders otherwise.

Summary dismissal

64 (1) At any time after a Notice of Appeal is received by the Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the following apply:

(a) the appeal is not within the jurisdiction of the Assessment Review Board;

(b) the appeal was not filed within the applicable time limit;

(c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

(2) Before dismissing all or part of an appeal under subsection (1), the Assessment Review Board must give the complainant an opportunity to make submissions to the Board.

(3) The Assessment Review Board must give written reasons for any dismissal made under subsection (1) to all parties.

Quorum, vacancies and resignations

65 (1) A majority of the members of the Assessment Review Board constitutes a quorum.

(2) If a member of the Assessment Review Board is unable for any reason to complete the member's duties, the remaining members may, with the consent of the chairperson, continue to hear and determine the matter, and the vacancy does not invalidate the proceeding.

(3) A member of the Assessment Review Board who resigns or whose term expires may continue to sit and make determinations in a proceeding if the member was assigned to the proceeding during office and all determinations made by that member are as effective as though he or she holds office.

Voting and decisions

66 (1) The cbairperson votes as an ordinary member of the Assessment Review Board.

(2) The decision of a majority of the members of the Assessment Review Board is a decision of the Board.

Combining hearings

67 The Assessment Review Board may conduct a single hearing of two or more appeals related to the same assessment if the matters on appeal in each hearing are addressing the same assessable property or substantially the same issues.

Power to determine procedures

68 Subject to this Law, the Assessment Review Board has the power to control its own processes and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

Orders to attend or provide documents

69 (1) At any time before or during a hearing, but before its decision, the Assessment Review Board may make an order requiring a person to

(a) attend a hearing to give evidence, or

(b) produce a document or other thing in the person's possession or control as specified by the Assessment Review Board,

by issuing an Order to Attend / Produce Documents in the form set out in Schedule A-10 and serving it on the person at least two days before the hearing.

(2) If an order is made under subsection (1)(a), the Assessment Review Board must pay to the person a $20.00 witness fee plus reasonable travel expenses to attend and give evidence before the Board.

(3) A party may request that the Assessment Review Board make an order under subsection (1) to a person specified by the party.

(4) If a party makes a request under subsection (3),

(a) the chairperson must sign and issue an Order to Attend/Provide Documents and the party must serve it on the witness at least two days before the hearing, and

(b) a party requesting the attendance of a witness must pay a $20.00 witness fee plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

(5) The Assessment Review Board may apply to a court of competent jurisdiction for an order directing a person to comply with an order under this section.

Adjournments

70 The Assessment Review Board may

(a) hear all appeals or assessor recommendations on the same day or on order of the chairperson may adjourn from time to time until all matters have been beard and determined, and

(b) on order of the chairperson at any time during a hearing adjourn the hearing.

Costs

71 The Assessment Review Board may make orders

(a) requiring a party to pay all or part of the costs of another party in respect of the appeal, or

(b) requiring a party to pay all or part of the costs of the Board in respect of the appeal,

where the Board considers the conduct of a party has been improper, vexatious, frivolous or abusive.

Reference on question of law

72 (1) At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer a question of law in the proceeding and in accordance with the provisions of the *Federal Court Act* (Canada) and the rules of procedure of the Federal Court of Canada, to the Federal Court of Canada, Trial Division, in the form of a stated case.

(2) The stated case must be in writing and filed with the court registry and must include a statement of the facts and all evidence material to the stated case.

(3) The Assessment Review Board must

(a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given, and

(b) decide the appeal in accordance with the court's opinion.

Matters before the courts

73 If a proceeding with respect to liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction

(a) before the hearing of the appeal is to commence, the hearing must be deferred until the matter is decided by the court,

(b) during the hearing of the appeal, the hearing must be adjourned until the matter is decided by the court, or

(c) after the hearing of the appeal has concluded but before a decision on the appeal is given, the decision must be deferred until the matter is decided by the court.

Evidence

74 (1) The Assessment Review Board is not bound by the technical rules of legal evidence and, without limitation, may admit any oral or written testimony or any record or thing as evidence in a hearing, whether or not admissible as evidence in a court of law or given or proven under oath or solemn affirmation.

(2) The Assessment Review Board may accept and act on evidence by affidavit, or written statement, or by the report of any person appointed by it, or obtained in any manner that it may decide.

Delivery of decisions

75 (1) The Assessment Review Board must, at the earliest opportunity after the completion of a hearing, deliver a written decision on the appeal or assessor recommendation to

(a) the complainant,

(b) the interest holder of the property to which the appeal related if that person is not the complainant,

(c) the assessor,

(d) the Surveyor of Taxes, and

(e) any person other than those identified in paragraph (a) to (d) who was a party under section 57.

(2) The decision must be accompanied by a statement respecting the right to appeal under section 78(1).

Board orders

76 (1) A person may, on payment of a fee of $25.00, obtain from the Assessment Review Board a certified copy of a decision of the Board, but the assessor and the Surveyor of Taxes are each entitled to receive a certified copy of an order without charge.

(2) The chairperson may obscure or omit personal information (other than name and address) and financial business information from a decision provided under this section to a person, other than the Surveyor of Taxes, who was not a party under section 57, provided that assessment and property tax information must not be obscured or omitted.

Delivery of documents under this Part

77 (1) Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or e-mail.

(2) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with the individual or with a person at least 18 years of age residing at the individual's place of residence,

(b) in the case of the Squamish Nation, by leaving the document with the person apparently in charge, at the time of delivery, of the main administrative office of the Squamish Nation,

(c) in the case of a first nation other than the Squamish Nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the first nation, and

(d) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the head office or a branch office of the corporation, or with an officer or director of the corporation.

(3) Subject to subsection (4), a document must be considered to have been delivered

(a) if delivered personally, at the time that personal delivery is made,

(b) if sent by registered mail, on the fifth day after it is mailed,

(c) if sent by fax, at the time indicated on the confirmation of transmission, or

(d) if sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 17:00 local time on a business day must be considered to have been delivered at 09:00 on the next business day.

PART 9 - APPEALS TO FEDERAL COURT OF CANADA

Appeal to Federal Court of Canada

78 (1) If a person, including the Council or the assessor, is dissatisfied

(a) with a decision of the Assessment Review Board respecting an appeal,

(b) with an omission or refusal of the Assessment Review Board to hear or determine an appeal, or

(c) with an amendment to the assessment roll under section 47,

the person may, in accordance with the provisions of the *Federal Courts Act* (Canada) and the rules of procedure of the Federal Court of Canada, appeal from the Board to the Federal Court of Canada, Trial Division.

(2) For certainty, subsection 18.1(2) of the *Federal Courts Act* (Canada) requires an appeal, referred to in subsection (1), from a decision of the Assessment Review Board, to be commenced within 30 days after a decision of the Assessment Review Board is communicated to the affected person.

Affect of Federal Court appeal outcome

79 If, after

(a) receipt of a decision of the Federal Court of Canada, Trial Division, on an appeal to it, referred to in section 78, and if no appeal respecting that decision is made to an appellate court of competent jurisdiction within the time permitted for appeal in respect of the decision, or

(b) receipt of a decision from the final appellate court of competent jurisdiction, if there is an appeal from a decision of the Federal Court of Canada, Trial Division, referred to in paragraph (a) to an appellate court of competent jurisdiction,

the assessment roll relating to the appeal requires amendment to conform with the decision of the Federal Court of Canada, Trial Division, or the appellate court of competent jurisdiction, as the case may be, the chairperson must promptly, with reference to the land or improvements, or both, in respect of which the appeal was made, direct an amendment to be made to the assessment roll as required to make the assessment roll, as so amended, conform with the decision.

PART 10 - AMENDMENTS TO THE ASSESSMENT ROLL

Amendments to the Assessment Roll

80 (1) The assessor must ensure that all amendments are promptly made to the assessment roll in accordance with

(a) the directions of the Assessment Review Board under section 54(c),

(b) the directions of the chairperson under section 79.

(2) If there is a conflict between the revised assessment roll and an amendment directed to be made to the assessment roll under section 54 or 79, the amendment prevails.

(3) If there is a conflict between the directions of the Assessment Review Board under section 54 and the directions of the chairperson under section 79, the directions of the chairperson prevail.

PART 11 - MISCELLANEOUS

Duty to keep records

81 Every person who is subject to assessment under this Law must keep books of account and records that are adequate for the purposes of this Law.

Disclosure of information

82 (1) The Surveyor of Taxes, the assessor, a member of the Assessment Review Board, the secretary of the Assessment Review Board or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records to any other person except

(a) in the course of administering this Law or another Squamish law or performing functions under it,

(b) in proceedings before the Assessment Review Board, the First Nations Tax Commission under section 33 of the *First Nations Fiscal and Statistical Management Act* (Canada) and the *First Nations Tax Commission Review Procedures Regulations* (Canada) or a court of law or pursuant to a court order, or

(c) in accordance with subsection (2).

(2) The assessor may disclose to the representative of an interest holder confidential information relating to the property if the disclosure has been authorized in writing by the interest holder.

(3) A representative must not use information disclosed under subsection (2) except for the purposes authorized the interest holder in writing referred to in that subsection.

Disclosure for research purposes

83 Despite section 82, Council may disclose information and records to a third party for research purposes, including statistical research, provided

(a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form, or

(b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Procedural irregularities

84 Provided that there has been substantial compliance with the provisions of this Law by the persons concerned, a procedural irregularity, technical failure to carry out a provision of this Law, or an insubstantial failure to comply with a requirement of this Law, by Council, the assessor, the Surveyor of Taxes, the chairperson or any other member of the Assessment Review Board, or by any other person appointed to carry out this Law, does not, of itself,

· provide sufficient grounds to invalidate any matter or thing required to be made, performed or done by the Council, the assessor, the Surveyor of Taxes, the chairperson or any other member of the Assessment Review Board, or by any other person appointed to carry out this Law.

Council may extend time

85 The Council may extend the time by or within which anything is required to be done under this Law and anything done by or within such extended time is as valid as if it had been done within the time otherwise provided for in this Law.

Notices

86 (1) Subject to section 77 and except as otherwise provided in this Law,

(a) where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(i) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll,

(ii) if the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property, or

(iii) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll,

(b) a notice given by mail is deemed received on the fifth day after it is posted,

(c) a notice posted on property is deemed received on the second day after it is posted, and

(d) a notice given by personal delivery is deemed received upon delivery.

Court of competent jurisdiction

87 Despite anything to the contrary in section 72, 78 or 79, if the Federal Court of Canada determines that it does not have jurisdiction for the purposes of section 72 or 78 and,

(a) if no appeal respecting that decision is made to an appellate court of competent jurisdiction within the time permitted for appeal in respect of the decision, or

(b) a decision from the final appellate court of competent jurisdiction confirms that the Federal Court of Canada does not have jurisdiction for the purposes of section 72 or 78,

the matter to be determined under section 72 or 78, as the case may be, must be determined by a court of competent jurisdiction and, for certainty, any time limits applicable under this Law to the initiation or determination of the matter may be extended by the court of competent jurisdiction as that court deems appropriate to permit the matter provided for in the section to be determined by that court.

Repeal

88 The *Squamish Indian Band Property Assessment Bylaw* is repealed and this Law is substituted for it.

Force and effect

89 This Law comes into force and effect on the later of December 2, 2010 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS DULY ENACTED by Council at a duly convened meeting of the Council of the Squamish Nation held at the Squamish Nation Council Offices, 320 Seymour Boulevard, North Vancouver, British Columbia, V7J 2J3, on December 1, 2010.

A QUORUM OF SQUAMISH NATION COUNCIL CONSISTS OF 8 COUNCILLORS	SQUAMISH NATION COUNCIL MEETING HELD AT:		320 SEYMOUR BLVD. NORTH VANCOUVER, B.C.
		DATED: THE 1st DAY OF DECEMBER 2010	
	MOVED BY: Ann Whonnock	SECONDED BY: Deborah Baker	

Alfoy Baker K'etximtn		Deborah Baker Deborah Baker
Julie Baker Julie Baker Sxwélhchaliya	Pamela Baker Hi-mi-ka-las	Chief Ian Campbell Xàlek/Sekyú Siýam
Carla George Kwitelut Kwelaw'ikw	Dale Harry Xwa-xwalkn	Chief Gilbert Jacob KáKeltn Siýam
Krisandra Jacobs Krisandra Jacobs	Byron Joseph Byron Joseph Ts'élkwílem Siýam	Dennis Joseph xwechtàal
Joshua Joseph Skweltsi7meltxw	Christopher Lewis Syetáxtn	Syexwáliya A. Whonnock Ann Whonnock Syexwáliya
Chief Bill Williams Chief Bill Williams telálsemkin Siýam	Chief Richard Williams Xwélxwelacha siýam	

Schedule A-1
Squamish Real Property Assessment Law
(Section 16(10))

SQUAMISH NATION ASSESSMENT REVIEW BOARD
OATH OF OFFICE

A member of the Squamish Nation Assessment Review Board must, before beginning to carry out their functions under the *Squamish Real Property Assessment Law*, take and subscribe before a notary public or a commissioner for taking oaths, the following oath or affirmation:

I, ..., of ...., in the Province of British Columbia, do solemnly declare that I will, to the best of my judgment and ability, and without fear, favour or partiality, honestly decide the complaints to the Squamish Nation Assessment Review Board which may be brought before me for hearing and decision as a member of the Squamish Nation Assessment Review Board.

______________________________ Signature of Member ______________________________ Printed Name of Member	______________________________ Signature of Notary Public or Commissioner Sworn or affirmed before ______________________________, a Notary Public in and for the Province of British Columbia or a Commissioner for taking oaths in the Province of British Columbia. Date: ...., 20.....

Schedule A-2
Squamish Real Property Assessment Law
(Sections 26(8) and 36)

ASSESSMENT ROLLS AND NOTICES OF ASSESSMENT – REQUIRED INFORMATION AND CERTIFICATION

Assessment rolls

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

2. An Assessment Notice must be prepared in paper form or in electronic form.

3. (1) An assessment roll and an Assessment Notice must contain the following particulars:

(a) the name and last known address of the person assessed;

(b) a short legal description of the land;

(c) the classification of

(i) the land, and

(ii) the improvements;

(d) the actual value by classification of

(i) the land, and

(ii) the improvements;

(e) the total assessed value for

(i) general purposes, and

(ii) other than general purposes;

(f) the total assessed value of exemptions, if any, from taxation for

(i) general purposes, and

(ii) other than general purposes;

(g) the total net taxable value for

(i) general purposes, and

(ii) other than general purposes;

(h) such other information consistent with this Law as Council may require.

(2) If one or more Assessment Notices are prepared in electronic form for the same person, subsection (1) is complied with if the statement referred to in subsection 6(2) and information referred to in subsection (1)(i) are prepared and sent to that person in paper form.

(3) Despite subsection (1)(e), (f) and (g), separate values for general purposes and other than general purposes need not be shown if the values are the same.

(4) Information concerning a single parcel may be recorded in more than one entry in the assessment roll or in more than one Assessment Notice if

(a) each roll entry and notice clearly identifies the other entries which relate to that parcel, and

(b) the assessed value and exemptions from taxation for that parcel are the total of the respective amounts shown in the individual entries.

4. If there is a conflict between an entry identified as "amended" and any other entry on the original assessment roll, the entry identified as "amended" prevails.

5. The assessor must certify the assessment roll in the following form and attach the certification to the completed assessment roll:

I, ..., being the assessor for the Squamish Nation, hereby certify that this is the Squamish Nation [revised / supplementary] assessment roll for the year 20..... and that this assessment roll is complete and has been prepared and completed in accordance with all requirements of the *Squamish Real Property Assessment Law.*

____
(Signature of Assessor)

Dated: ...., 20..... at ....*[City]*, British Columbia.

6. (1) An Assessment Notice must contain at least the following information:

(a) the name and last known address of the person assessed;

(b) a short legal description of the land;

(c) the assessed value by classification of the property;

(d) the total assessed value of the property liable to assessment;

(e) the information set out in subsection (2);

(f) such other information consistent with this Law as Council may require.

(2) An Assessment Notice must advise of

(a) the right to make a request for reconsideration of the assessment by the assessor and the deadline for making such a request, and

(b) the right to appeal to the Assessment Review Board against an individual entry in the assessment roll, how to initiate an appeal and the deadline for initiating an appeal.

Schedule A-3
Squamish Real Property Assessment Law
(Section 34(1))

REQUEST FOR INFORMATION BY ASSESSOR FOR THE SQUAMISH NATION

To: *[Insert Name]* *[Insert Address]*	Re: Property Taxes Respecting: *[Insert Description of Interest in Land]*

DATE OF REQUEST: …………, 20…..

PURSUANT to section 34(1) of the *Squamish Real Property Assessment Law,* I request that you provide to me, in writing, no later than …………, 20….. *[Note: Must be a date that is at least 14 days from the date of delivery of the request]*, the following information relating to the above-noted interest in land:

1. ……………………………………………………………………………………………

2. ……………………………………………………………………………………………

3. ……………………………………………………………………………………………

If you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of the information available to the assessor.

____
Assessor for the Squamish Nation

Dated: …………, 20…..

Schedule A-4
Squamish Real Property Assessment Law
(Section 35(2))

NOTICE OF ASSESSMENT INSPECTION

To: *[Insert Name]* *[Insert Address]*	Re: Property Taxes Respecting: *[Insert Description of Interest in Land]*

DATE: …………, 20…..

TAKE NOTICE that, pursuant to sections 35 of the *Squamish Real Property Assessment Law*, the Assessor for the Squamish Nation proposes to conduct an inspection of the above-referenced assessable property on …………, 20….. at …… a.m. / p.m.

If the above date and time is not acceptable, please contact the Assessor on or before …………, 20….., at ………………………… *[Contact number]*, to make arrangements for an alternate date or time.

If the assessable property is occupied by a person other than you, you must make arrangements with the occupant to provide access to the Assessor.

AND TAKE NOTICE that if, on attending at the assessable property, no occupant 18 years of age or older is present or permission to inspect the assessable property is denied, the Assessor may assess the value of the assessable property based on the information available to the Assessor.

____
Assessor for the Squamish Nation

Dated: …………, 20…..

Schedule A-5
Squamish Real Property Assessment Law
(Section 45(4))

DECLARATION OF PURPOSE FOR THE USE OF ASSESSMENT INFORMATION

I, ...*[Name]*, of

.... *[Address]*

....

.... *[City]*

.... *[Province]*, ... *[Postal Code]*,

declare and certify that I will not use the assessment roll or information contained in the assessment roll to obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means.

I further declare and certify that any assessment information I receive will be used only for the following purpose(s):

1. a complaint or appeal under the *Squamish Nation Property Assessment Law*;

2. a review of an assessment to determine whether to seek a reconsideration or appeal of the assessment;

3. other; ....

Signed:

____

____
[Please also print name]

Dated: ...., 20.....

Schedule A-6
Squamish Real Property Assessment Law
(Section 51(3))

REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the Squamish Nation
Area Assessor
BC Assessment Authority
Vancouver Sea to Sky Assessment Office
200 – 2925 Virtual Way
Vancouver, BC V5M 4X5

PURSUANT to the provisions of the *Squamish Real Property Assessment Law*, I request a reconsideration of the assessment of the following interest in land:

[Insert description of the interest in land as described in the Assessment Notice:]

....

....

....

I am: ☐ an interest holder of the interest in land
☐ named on the assessment roll in respect of this interest in land

This request for a reconsideration of the assessment is based on the following reasons:
[Describe the reasons in support of the request in as much detail as possible]

1. ....

2. ....

3. ....

Address at which applicant can be contacted:

....

....

....

Telephone number at which applicant can be contacted:

....

Signed:

____

____
[Please also print name]

Dated: …………, 20…..

Schedule A-7
Squamish Real Property Assessment Law
(Section 53(1), (3))

SQUAMISH NATION ASSESSMENT REVIEW BOARD

NOTICE OF APPEAL

DEADLINE FOR FILING IS MARCH 2
(See detailed instructions at the end of this form)

To be valid, a Notice of Appeal **must be delivered** to the Area Assessor at the following address, **within 60 days after** the day the Assessment Notice was mailed or emailed to the person named on the Assessment Roll:

Area Assessor
BC Assessment Authority
Vancouver Sea to Sky Assessment Office
200 – 2925 Virtual Way
Vancouver, BC V5M 4X5
Fax: 604-739-8666

COMPLAINANT INFORMATION **Complainant** (required) Is the Complainant an interest holder of the Assessable Property? Yes ___ No ___ Complainant name:				
Contact name (if different):		Phone:		
Contact address:		Fax:		
		E-mail:		
City:	Province:	Postal Code:		
Indicate preferred method of receiving correspondence:		**Mail** ___	**Fax** ___	**E-Mail** ___
Agent (if using an Agent) Contact name:				
Business name:		Phone:		
Contact address:		Fax:		
		E-mail:		
City:	Province:	Postal Code:		
Indicate preferred method of receiving correspondence:		**Mail** ___	**Fax** ___	**E-Mail** ___

Lawyer (if using a Lawyer) Contact name:	
Business name:	Phone:
Contact address:	Fax:
	E-mail:
City: Province:	Postal Code:
Indicate preferred method of receiving correspondence:	**Mail** ___ **Fax** ___ **E-Mail** ___

ASSESSABLE PROPERTY DETAILS

Assessment Roll Number: ____________________

Civic Address

Street: ____________________ City: ____________________

Is this a Supplementary Roll appeal? Yes ___ No ___

Is the Complainant also the Interest Holder? Yes ___ No ___

Assessment Roll Number: ____________________

Civic Address

Street: ____________________ City: ____________________

Is this a Supplementary Roll appeal? Yes ___ No ___

Is the Complainant also the Interest Holder? Yes ___ No ___

Assessment Roll Number: ____________________

Civic Address

Street: ____________________ City: ____________________

Is this a Supplementary Roll appeal? Yes ___ No ___

Is the Complainant also the Interest Holder? Yes ___ No ___

(If more room is needed, please attach a separate sheet)

GROUNDS FOR APPEAL Check the applicable ground(s)

___ Name of person on Assessment Roll incorrect	___ Property should have been assessed	___ Assessed value too high
___ Omitted person should have been included on Assessment Roll	___ Property not assessable	___ Assessed value too low
___ Exemption improperly denied	___ Classification incorrect	___ Not equitable with similar properties in the area
___ Exemption improperly allowed		

___ Other (specify) ____________________

APPEAL FEE CALCULATION

Number of assessment rolls appealed: __________ X $30 per roll = $ ____________

(Please enclose a cheque for the above amount, payable to the **Squamish Nation**)

SIGNATURE: ____________________ DATE: __________, 20____

Complainant, Agent or Lawyer

DETAILED INSTRUCTIONS

Participant Information:
You must provide the name, address and day-time phone number for the person who is appealing the property assessment (the Complainant). If available, please also include the Complainant's fax number and email address.

You are not required to hire an agent or a lawyer to appeal your property. If you do, please provide their contact information as requested on the form.

Please also indicate which method each participant would prefer to receive correspondence from the Board.

Property Details:
Please provide the full roll number set out in the Assessment Notice (and which is also included on the Assessment Roll) and civic address for each property you are appealing. Indicate whether or not your property is a supplementary roll.

Definition of a supplementary roll: is an assessment, issued by the Assessor, which replaced the original assessment. A supplementary roll is issued by December 31 of the assessment year. For example:

> The original assessment for the 2011 roll is completed by December 31, 2010. A 2011 supplementary roll can be issued by December 31, 2011.
>
> In this example, if you are dissatisfied with the 2011 supplementary roll as well as the 2012 assessment, you must appeal both rolls and include both as separate entries in the Property Details section by March 2, 2012.

Select whether or not the Complainant is the same person or organization as the Interest Holder. Note: we do not require contact information on the Interest Holders.

Appeal Grounds:
Please indicate one or more grounds for your appeal.

NOTE: the grounds must be consistent with section 52(1) of the *Squamish Real Property Assessment Law*, that is you may appeal on any of the following grounds:

(a) there is an error or omission respecting the name of a person on the assessment roll;
(b) there is an error or omission respecting land or improvements, or both land and improvements, on the assessment roll;
(c) the assessed value of land or improvements, or both land and improvements, is not correct;
(d) land or improvements, or both land and improvements, have been improperly classified;
(e) an exemption has been improperly allowed or disallowed.

Appeal Fee Calculation:
Calculate the fees owing ($30.00 for each roll number) and make your cheque or money order payable to the Squamish Nation. Include the payment when you deliver your appeal to the Area Assessor. If you are faxing your appeal, mail payment to the Area Assessor by the next business day, with a copy of this appeal form.

If you have any questions, please contact the Area Assessor at:
Phone: 604-739-8588 or Email: vss@bcassessment.ca

Schedule A-8
Squamish Real Property Assessment Law
(Section 61(1))

NOTICE OF APPLICATION TO WITHDRAW AN APPEAL

TO: Chairperson, Squamish Nation Assessment Review Board
[Insert current address]

____
____
____
____

PURSUANT to the provisions of the *Squamish Real Property Assessment Law*, I hereby apply to withdraw my appeal of the assessment of the following interest in land:

Description of interest in land:

____
____
____
____

Date of Notice of Appeal: ____________ 20____

Name of Complainant *[Please print]*	Signature of Complainant (or representative)

Dated: ____________ 20____

Schedule A-9
Squamish Real Property Assessment Law
(Section 56(2))

NOTICE OF HEARING

To: *[Insert name]* *[Insert address]*	Re: Property Taxes Respecting: *[Insert description of Interest in Land]*

Complainant in respect of this appeal: ______________________________

TAKE NOTICE that the Squamish Nation Assessment Review Board will hear an appeal / assessor recommendation from the assessment / reconsideration of the assessment of the above-noted interest in land at:

Date: …………, 20….

Time:………………..☐ a.m.
☐ p.m.

Location: ……………………………………

……………………………………

……………………………………

AND TAKE NOTICE that you should bring to the hearing ____ *[Insert number of]* copies of all relevant documents in your possession respecting this appeal.

[All submissions and documents received in respect of the appeal will be forwarded to all parties.]

____
Chairperson, Squamish Nation Assessment Review Board

Dated: …………, 20…..

Schedule A-10

Squamish Real Property Assessment Law

(Section 69(1))

ORDER TO ATTEND HEARING / PRODUCE DOCUMENTS

TO: ___________________________________

ADDRESS: ___________________________________

____

____

____

TAKE NOTICE that an appeal has been made to the Squamish Nation Assessment Review Board in respect of the assessment of:

[Describe interest in land].

____

____

____

____

The Squamisb Nation Assessment Review Board believes that you may have information or documents that may assist the Squamish Nation Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to *[Indicate the applicable provisions below.]*:

1. Attend before the Squamish Nation Assessment Review Board at a hearing at

   Date: ________________ 20____
   Time: ________________ ☐ a.m.
   ☐ p.m.

   Location: ____

   ____

   ____

   ____

   to give evidence concerning the assessment and to bring with you the following documents:

   1. ____
   2. ____
   3. ____
   4. ____

   and any other documents in your possession that may relate to this assessment.

A $20.00 witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Squamish Nation Assessment Review Board.

2. Deliver the following documents *[list documents]* OR any documents in your possession that may relate to this assessment, to the Chairperson, Squamish Nation Assessment Review Board, at:

   [Insert address]

   ____
   ____
   ____
   ____

   on or before ...., 20....

If you have any questions or concerns respecting this Order please contact __________________________ at

[Insert address]

____
____
____
____

____
Chairperson, Squamish Nation Assessment Review Board

Dated: ___________ 20____

Schedule A-11

Squamish Real Property Assessment Law & Squamish Real Property Taxation Law

TRANSITION

Application

1 The provisions of this Schedule apply

(a) despite anything to the contrary

(i) elsewhere in this Law including section 88 of the body of this Law, or

(ii) in the *Squamish Real Property Taxation Law* including section 68 of that Law, and

(b) in respect of this Law and the *Squamish Real Property Taxation Law*.

Definitions

2 In this Schedule:

"**Assessor**" means the assessor under the *Squamish Indian Band Property Assessment Bylaw*;

"**board of review**" means the board of review under the *Squamish Indian Band Property Assessment Bylaw*;

"**body of this Law**" means the portion of this Law preceding Schedule A;

"**effective date**" means the day on which this Law comes into force under section 89 of the body of this Law;

"**surveyor of taxes**" means the surveyor of taxes appointed under the *Squamish Indian Band Property Taxation Bylaw*;

"**this Law**" means the *Squamish Real Property Assessment Law* that this Schedule comprises part of.

Surveyor of Taxes

3 (1) The position of surveyor of taxes is continued and modified as the position of Surveyor of Taxes under this Law.

(2) The individual holding the position of surveyor of taxes on the effective date holds the position of Surveyor of Taxes under this Law and is deemed to have been appointed Surveyor of Taxes under section 10(1) of the body of this Law.

Assessor

4 (1) The position of Assessor is continued and modified as the position of assessor under this Law.

(2) The British Columbia Assessment Authority is deemed to have been appointed assessor under section 14(1) of the body of this Law.

Assessment Review Board

5 The board of review is continued and modified as the Assessment Review Board under this Law and

(a) the three members of the board of review are each

(i) a member of the Assessment Review Board,

(ii) deemed to have been appointed a member of the Assessment Review Board on the effective date for a period of three years under section 16 of the body of this Law, and

(iii) for certainty, deemed to have taken and subscribed an oath or affirmation, and to have provided that oath or affirmation to the Surveyor of Taxes, under subsection 16(10) of the body of this Law,

(b) the chairperson of the board of review is the chairperson of the Assessment Review Board and is deemed to have been designated the chairperson under section 19(1) of the body of this Law, and

(c) the three members of the board of review must continue to be remunerated for carrying out their functions under this Law and be reimbursed for reasonable and necessary out of pocket expenses necessarily incurred in carrying out their functions under this Law, in accordance with section 18 of the body of this Law.

Tax liability

6 The liability of a person for unpaid taxes, interest or penalties imposed under the *Squamish Indian Band Property Taxation Bylaw* continues under the *Squamish Real Property Taxation Law* and, for certainty, sections 26, 27 and 29, and Parts 8 and 10 to 13, of the *Squamish Real Property Taxation Law* apply in respect of those liabilities.

Interpretation Act

7 (1) Subject to sections 1 to 6, sections 44 and 45 of the *Interpretation Act* (Canada) apply in respect of

(a) the repeal of the *Squamish Indian Band Property Assessment Bylaw* and the substitution for that Bylaw of this Law under section 88 of this Law, and

(b) the repeal of the Squamish Indian Band Property Taxation Bylaw and the substitution for that Bylaw of the *Squamish Real Property Taxation Law* under section 68 of the *Squamish Real Property Taxation Law*.