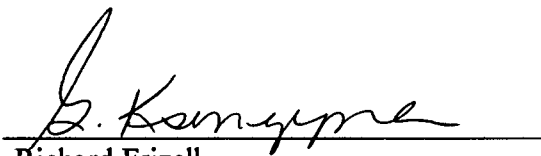


CERTIFICATION

Pursuant to Section 86, Indian Act RSC 1985 C.I-5 and amendments thereto, I certify that the attached copy of the Lakahahmen First Nation Property Assessment By-law, dated February 21, 1995 is a true copy of the said by-law.

A handwritten signature in black ink, appearing to read "R. Frizell", is written over a horizontal line.

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

Minister of Indian Affairs
and Northern Development



Ministre des Affaires
indiennes et du Nord canadien

I, the Minister of Indian Affairs and Northern Development, HEREBY
APPROVE, pursuant to section 83 of the *Indian Act*, the following by-laws
made by the Lakahahmen First Nation, in the Province of British Columbia,
at a meeting held on the 21st day of February, 1995.

- **Lakahahmen First Nation Property Taxation By-law**
- **Lakahahmen First Nation Property Assessment By-law**


Dated at Ottawa, Ontario

this 21 day of March 1995.

**LAKAHAMEN FIRST NATION
PROPERTY ASSESSMENT BY-LAW**

**LAKAHAHMEN FIRST NATION
PROPERTY ASSESSMENT BYLAW**

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**LAKAHAHMEN FIRST NATION
PROPERTY ASSESSMENT BY-LAW**

WHEREAS pursuant to section 83(1)(a) of the *Indian Act* the Council of a band may make by-laws for the purpose of taxation for local purposes of land or interests in land, including rights to occupy, possess or use land in a reserve;

AND WHEREAS the Council of the Lakahahmen Indian Band deems it advisable and in the best interests of the First Nation to make a by-law for such purposes;

BE IT HEREBY RESOLVED that the Chief and Council of the Lakahahmen First Nation enacts the following By-law for the purpose of assessing land and interests in land that are liable to taxation for local purposes.

PART 1 - INTERPRETATION

SHORT TITLE

1.1 This By-law may be cited as the Assessment By-law.

DEFINITIONS

2.1 In this By-law:

"Act"	means the <i>Indian Act</i> , R.S.C. 1985, c. I-5 and any amendments thereto;
"actual value"	means the market value of any land, interest in land or improvement within the assessment area;
"appellant"	means any person authorized under this By-law to appeal a decision of a Court of Revision;
"assessment"	means a valuation of land, an interest in land or improvement for taxation purposes;

"Assessment Act"	means the <i>Assessment Act</i> , R.S.B.C. 1979, c.21 and any amendments thereto;
"assessment area"	means land situated within the boundaries of Lakaway Reserve Number 2, Papekwatchin Reserve Number 4, Aylechootlook Reserve Number 5, Holachten Reserve Number 8, Skeam Reserve Number 10, and Lakahahmen Reserve Number 11,;
"Assessment Authority Act"	means the <i>Assessment Authority Act</i> , R.S.B.C. 1979, c. 22 and any amendments thereto;
"assessment roll"	means a list prepared pursuant to section 28.1 of this By-law setting out parcels of land, interests inn land and improvements within the assessment area and their assessed values, and includes a supplementary assessment roll and a revised assessment roll;
"assessment year"	means the year preceding the year in which taxes are to be levied;
"assessor"	means the person or persons appointed by Chief and Council or the head assessor to assist in carrying out the purposes of all or part of this By-law and if assessment services are provided by the British Columbia Assessment Authority, means those assessors appointed pursuant to the <i>Assessment Authority Act</i> ;
"British Columbia Assessment Authority"	means the crown corporation established under the <i>Assessment Authority Act</i> to establish and maintain assessments in the province in accordance with the <i>Assessment Act</i> ;

"Certificate of Occupation"

means a certificate issued by the Minister of Indian Affairs and Northern Development under section 20(5) of the Act to a member of a band as evidence of the band member's right to occupy the land on a reserve that is described in the certificate;

"Certificate of Possession"

means a certificate issued by the Minister of Indian Affairs and Northern Development under section 20(2) of the Act to a member of a band as evidence of that band member's right to lawful possession of the land on a reserve that is described in the certificate;

"Chief and Council"

means the Chief and Council of the First Nation selected in accordance with section 74 of the Act;

"Collector"

means a collector as defined in the Taxation By-law;

"complainant"

means any person authorized under this By-law to appeal a notice of assessment;

"designated lands"

means designated lands as defined in the Act;

"farm"

means an area of land classified as such by the head assessor in accordance with the standards for classification of land as a farm set out in Schedule 6 of this By-law;

"First Nation"

means the Lakahahmen First Nation, also known as the Lakahahmen Indian Band which is a band as defined in section 2(1) of the Act;

- "First Nation Resolution"** means a resolution passed by a majority of a quorum of the councillors of the First Nation present at a duly convened meeting of Chief and Council;
- "forest land"** means land which has as its highest and best use the growing and harvesting of trees but does not include a farm;
- "head assessor"** means the person appointed by the Chief and Council pursuant to section 8.1 of this By-law to carry out the purposes of this By-law, and if assessment services are provided by the British Columbia Assessment Authority, means the British Columbia Assessment Authority;
- "highway"** includes a street, road, land, bridge, viaduct, and other way open to the use of the public, including any real property acquired for such purposes in accordance with the Act;
- "improvement"** means any building, fixture, structure or similar thing constructed or placed on land, an interest in land, or on or in another improvement, including a manufactured home, but does not include those categories and types of things excluded by Schedule 2 or any of the following categories and types of things unless that thing is a building or is deemed to be included in this definition by Schedule 1:
- (i) production machinery;
 - (ii) anything intended to be moved as a complete unit in its day to day use; or

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

"Indian Lands Registry"

means the registry established by the Department of Indian Affairs and Northern Development to record reserve lands, and transactions affecting such lands and interests in land;

"industrial improvement"

means industrial improvement as defined in the Assessment Act but does not include those industrial improvements exempted by Schedule 3 of this By-law;

"industrial improvement cost of"

means industrial improvement, cost of as defined in the Assessment Act and determined in accordance with Schedule 4 of this By-law;

"interest holder"

means a person who holds land, an interest in land or improvements situated thereon under a Certificate of Possession, Certificate of Occupation, lease, sublease, permit or licence entered into or granted in accordance with the Act and includes a trustee of such land, interest in land or improvement;

"interest in land"

means an estate or interest in land, and for the purposes of this By-law includes an interest in land held under a Certificate of Possession, Certificate of Occupation, Notice of Entitlement, lease, sublease, permit or licence entered into or granted in accordance with the Act and an interest in land taken for public purposes under section 35 of the Act;

- "land"** means any parcel of land, including land covered by water, sand or gravel and quarries but does not include coal or other minerals;
- "lessee"** means an interest holder who has an interest in a parcel or parcels of land, interest in land or improvement within the assessment area under a lease or sublease for a specific term entered into in accordance with the Act;
- "licensee"** means an interest holder who has an interest in a parcel of land, interest in land or improvement within the assessment area under a licence issued in accordance with the Act;
- "local government services"** means local government services as defined in the Taxation By-law;
- "Minister"** means the Minister of Indian Affairs and Northern Development;
- "manufactured home"** means any structure, whether of not ordinarily equipped with wheels, that is designed, constructed or manufactured to be moved from one place to another by being towed or carried, and to provide:
- (i) a dwelling house or premises;
 - (ii) a business office or premises;
 - (iii) accommodation for any purpose other than those referred to in subsections (i) and (ii);

(iv) shelter for machinery or other equipment;
or

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

"natural gas"

means a gaseous mixture of hydrocarbon and
other gases received from the wells, and includes
that gas after refinements;

**"Notice of
Entitlement"**

means a notice recorded in the Reserve Land
Register acknowledging that a member of a band
is in actual occupation of the land on a reserve
that is described in the notice;

"occupier"

means a person who is in actual possession of
land within the assessment area or who simply
occupies the land;

"parcel"

means a lot, block, or other area in which land
within the assessment area is held or into which
land within the assessment area is subdivided,
but does not include a highway;

"permittee"

means an interest holder who has an interest in a
parcel of land within the assessment area under a
permit granted in accordance with the Act;

"person"

in addition to its ordinary meaning includes a
partnership, association, company, society or
body corporate, and the agent and trustee of a
person;

"petroleum"

or "petroleum products" means crude oil or
liquid hydrocarbons, or any product or by-
product of them;

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"pipe line corporation"	means a person owning or operating a pipe line, all or any part of which is situate within the assessment area, for the purpose of gathering or transporting natural gas, petroleum, or petroleum products;
"pollution control installation"	means sewage treatment plants, manure storage facilities, effluent reservoirs, effluent lagoons, deodorizing equipment and dust and particulate matter eliminators;
"production machinery"	means any engine, motor or machine used to manufacture, process, repair or convey a product;
"property"	means a parcel of land, interest in land or improvement within the assessment area;
"railway land"	means land within the assessment area in respect of which a railway corporation has obtained an interest in land;
"reserve"	means reserve as defined in the Act;
"Reserve General Register"	means the land register maintained by the Department of Indian Affairs and Northern Development pursuant to section 55 of the Act;
"Reserve Land Register"	means the land register maintained by the Department of Indian Affairs and Northern Development pursuant to section 21 of the Act;
"return"	means the document under which a person liable to tax provides the necessary information to permit an assessment and is in the form prescribed by the Chief and Council;

"surrendered land"	means surrendered land as defined in the Act;
"Taxation By-law"	means the Lakahahmen First Nation Property Taxation By-law dated December 1994 and any subsequent amendments thereto;
"trustee"	means an executor, administrator, guardian, committee, receiver or any person having or taking upon himself or herself the lawful possession, administration or control of property affected by an express trust, or having by law, possession, management, and control of the property of a person under any legal disability.

TENSE

- 3.1 Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

BY-LAW REMEDIAL

- 4.1 This By-law shall be construed as being remedial, and shall be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objects.

HEADINGS

- 5.1 The headings contained in this By-law are inserted for convenience of reference only and form no part of this By-law.

INCLUDED WORDS

- 6.1 Whenever the singular or masculine is used in this By-law, the same shall be construed as meaning the plural or feminine.

BY-LAW NOT PREJUDICIAL TO ABORIGINAL RIGHTS

- 7.1 Nothing in this By-law, its administration or the exercise of any powers thereunder shall be interpreted as having any adverse impact on the aboriginal rights, titles or interests of the First Nation or any member of the First Nation.

PART 2 - ADMINISTRATION

HEAD ASSESSOR

- 8.1 Chief and Council shall appoint a head assessor to carry out the purposes of this By-law.

DUTIES OF HEAD ASSESSOR

- 9.1 The head assessor shall
- 9.1.1 perform the duties required of the head assessor under this By-law and any other by-law enacted by the First Nation in respect of the assessment and taxation of land, interests in land or improvements within the assessment area;
 - 9.1.2 supervise and direct the work of all other assessors, appraisers, officers or employees appointed or engaged pursuant to this By-law; and
 - 9.1.3 when so directed by the Chief and Council, perform such other duties as may be required to effectively implement and administer this By-law and other by-laws enacted by the First Nation relating to property taxation.
- 9.2 The head assessor may assign all or part of the duties assigned to the head assessor under this By-law to assessors appointed pursuant to this By-law or, if assessment services are provided by the British Columbia

Assessment Authority, to assessors appointed pursuant to the *Assessment Authority Act*.

BRITISH COLUMBIA ASSESSMENT AUTHORITY

- 10.1 The Chief and Council may contract with the British Columbia Assessment Authority to carry out the purposes of all or part of this By-law.

OTHER ADMINISTRATIVE EMPLOYEES

- 11.1 The Chief and Council or, if assessment services are provided by the British Columbia Assessment Authority, the British Columbia Assessment Authority may engage the services of any other assessors, appraisers, officers or employees as are considered necessary to carry out the purposes of this By-law.

POWER TO DEMAND FOR INFORMATION

- 12.1 The head assessor may deliver to any interest holder or occupier of land, interest in land or improvement that is liable to assessment under this By-law a notice requiring the interest holder to furnish the head assessor with a statement in writing setting forth such information as the head assessor may reasonably require in order to assess the property for the purposes of this By-law.
- 12.2 The statement required to be furnished under section 12.1 shall be in writing and signed by the interest holder or occupier.
- 12.3 The head assessor is not bound by any information furnished to him under section 12.2.
- 12.4 If, within thirty (30) days of receiving a request from the head assessor under section 12.1, an interest holder or occupier fails to deliver the required statement to the head assessor, then the head assessor shall

assess the land, interest in land or improvement based on information available.

POWER TO EXAMINE BOOKS

13.1 The head assessor shall be given access to, and may examine and take copies of and extracts from the books, accounts, vouchers, documents, and appraisals of the interest holder or occupier of land, an interest in land or improvement that is liable to assessment under this By-law, and such interest holder or occupier shall, if required and within thirty (30) days from the date of the requirement, furnish every facility and assistance required for the examination, failing which the head assessor may assess the property on the basis of available information.

RIGHT OF ENTRY

14.1 Before entering any land within the assessment area under section 14.2 the head assessor shall deliver to the interest holder or occupier of the land a demand for permission to enter that land.

14.2 Following delivery of the demand for permission to enter land referred to in section 14.1, the head assessor may enter any property within the assessment area referred to in the demand at the time mutually agreed to between the head assessor and the interest holder or occupier of the relevant land in order to assess the land, interest in land or improvement for the purposes of this By-law.

14.3 The interest holder or occupier of any land within the assessment area entered by the head assessor pursuant to section 14.1 shall give the head assessor all reasonable assistance and furnish the head assessor with such information as the head assessor reasonably may require in order to assess the land, interest in land or improvement for the purposes of this By-law.

14.4 Where the interest holder or occupier who received a demand for permission set out in section 14.2 refuses to allow the head assessor to

enter the land, the head assessor may assess that land, interest in land or improvement on the basis of the information available to the head assessor.

- 14.5 The head assessor shall be issued with a certificate of identification, and upon entering or seeking to enter any land within the assessment area for the purposes of this By-law, the head assessor shall, if so required, produce the certificate to the interest holder or occupier of that land, interest in land or improvement.

PART 3 - ASSESSABLE PROPERTY

ASSESSABLE PROPERTY

- 15.1 Except as provided in section 16.1 of this By-law, the head assessor shall assess all land, interests in land and improvements within the assessment area.

EXEMPT PROPERTY

- 16.1 The following interests are not liable to assessment under this By-law:
- 16.1.1 any land or interest in land or improvement owned, occupied, used or held by the First Nation or by a member of the First Nation for residential, educational, ceremonial, religious or community purposes;
 - 16.1.2 any vacant and unoccupied land or interest in land used or held by the First Nation, provided that such land has not been surrendered or designated for leasing purposes pursuant to sections 37 to 40 of the Act or otherwise;
 - 16.1.3 any land, interest in land or improvement occupied by, held by, allotted to or in the lawful possession of a member of the First Nation under a Certificate of Possession, Certificate of

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- Occupation or Notice of Entitlement, provided that such land, interest in land or improvement has not been leased or sub-leased pursuant to section 58 of the Act or otherwise;
- 16.1.4 a burial ground or cemetery to the extent that it is actually used for burial purposes;
- 16.1.5 manufactured homes
- (i) owned, occupied used or held by the First Nation or by a member of the First Nation for residential, educational, religious or community purposes,
 - (ii) which are held in storage or which form part of the inventory of a manufacturer or dealer, or
 - (iii) licensed and equipped to travel on a public highway, occupied by a genuine tourist, and situated within a mobile home park or manufactured home park for a period of less than sixty (60) days;
- 16.1.6 any land, interest in land or improvement thereon owned or held by a corporation whose shares are held exclusively and beneficially by members of the First Nation, and notwithstanding the foregoing, and for greater certainty, if a corporation's shares are held, in whole or in part, by a member of the First Nation in trust for any person who is not a member of the First Nation then the land, interest in land or improvement owned or held by such corporation is not exempt from taxation pursuant to this subsection;
- 16.1.7 pollution control installations; and
- 16.1.8 any land, interest in land or improvement adapted or designed and exclusively used for the purpose of abating pollution by controlling waste substances, but not including

improvements used for the purpose of converting or treating waste substances with a view to producing from them any commercial or useful product, provided that where land, an interest in land or improvement exempted under this subsection is not exclusively used to abate pollution in the manner referred to in this subsection, but is primarily so used, the head assessor may determine the portion of the assessed value of the land, interest in land or improvement attributable to that abatement, and that portion is exempt.

- 16.2 Any land or interest in land which is held by or on behalf of a person who is exempted from taxation under the Taxation By-law and which is held or occupied otherwise than by, or on behalf of that person is, with its improvements, liable to assessment under this By-law.

PART 4 - CLASSIFICATION OF PROPERTY

CLASSES OF PROPERTY

- 17.1 Except as otherwise provided in this By-law, the head assessor shall classify all land, interests in land and improvements within the assessment area in accordance with the classification standards and classes of property set out in Schedule 5 of this By-law.

CLASSIFICATION OF LAND AS A FARM

- 18.1 Except as otherwise provided in this By-law, the head assessor shall classify as a farm, any land or interest in land, or part of any parcel of land or interest in land that meets the standards for classification of land as a farm set out in Schedule 6 of this By-law.
- 18.2 An interest holder may apply to the head assessor to have all or part of his or her land or interest in land classified as a farm and the application shall be made in the form and manner set out in Schedule 7 of this By-

law and the head assessor may, subject to this By-law, approve the classification of the land as a farm.

CLASSIFICATION OF FOREST LAND

- 19.1 Except as otherwise provided in this By-law, the head assessor shall classify forest land within the assessment area as either managed forest land or unmanaged land.
- 19.2 In determining whether forest land is managed forest land or unmanaged forest land, the head assessor shall apply the classification standards set out in Schedule 8 of this By-law.
- 19.3 An interest holder of land or interest in land within the assessment area that has been classified as forest land shall submit to the head assessor information as required respecting the location and nature of harvesting or destruction of trees and the location, nature and success of reforestation carried out on forest land.

PART 5 - VALUATION OF REAL PROPERTY

ACTUAL VALUE

- 20.1 Except as otherwise provided in this By-law, the head assessor shall determine the actual value of all land, interests in land and improvements within the assessment area that are subject to assessment.
- 20.2 Except where this By-law has a different requirement, in determining the actual value under section 20.1, the head assessor may give consideration to the present use, location, original cost, cost of replacement, revenue or rental revenue, selling price of the land, interest in land or improvement and comparable lands, interests in land or improvements, economic functional obsolescence and any other circumstances affecting the value of the land, interest in land or improvement.

- 20.3 Without limiting the application of sections 20.1 and 20.2, where an industrial or commercial undertaking, public utility enterprise, or other operation is carried on within the assessment area, the land, interest in land or improvement so used shall be valued as the property of a going concern.

VALUATION OF FARM LAND

- 21.1 Except as otherwise provided in this By-law, the head assessor shall determine the actual value of land as a farm in accordance with the land values for farm land set out in Schedule 9 of this By-law.
- 21.2 Land classified by the head assessor as a farm shall, while so classified, be valued at its actual value as a farm, without regard to its value for other purposes.
- 21.3 Section 21.2 does not apply in respect of the valuation of improvements on a farm.
- 21.4 Where the assessed value for any year of land classified as a farm exceeds the assessed value for the preceding year by more than 10%, its assessed value for that year shall be
- 21.4.1 110% of the assessed value for the preceding year; plus
 - 21.4.2 25% of that difference between the assessed value for that year and 110% of the assessed value for the preceding year.
- 21.5 Where an obvious error or omission occurred in the preparation of the assessed value in the preceding year, the assessed value under section 21.4 shall be determined as though the error omission had not occurred.

VALUATION OF FOREST LAND

- 22.1 The actual value of forest land is

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- 22.1.1 the value that the land has for the purpose of growing and harvesting trees, but without taking into account the existence on the land of any trees; plus
- 22.1.2 a value for cut timber determined in accordance with section 22.3 of this By-law.
- 22.2 The value of land referred to in subsection 22.1.1 shall be determined on the basis of its topography, accessibility, soil quality, parcel size, and location and for the purpose of valuing forest land the Chief and Council shall prescribe land value schedules for use by the head assessor in determining the actual value of the land.
- 22.3 The value of cut timber referred to in subsection 22.1.2 shall be determined by the head assessor on the basis of
- 22.3.1 timber values set out in Schedule 10 of this By-law; and
- 22.3.2 for the purpose of taxation during
- (i) an odd numbered year, on the basis of the scale of that timber under the *Forest Act*, R.S.B.C. 1979 c. 140 during the last odd numbered year before that taxation year, or
 - (ii) an even numbered year on the basis of the scale of that timber under the *Forest Act* R.S.B.C. 1979 c. 140 during the last even numbered year before that taxation year.
- 22.4 The head assessor may consider the following factors when amending the timber values set out in Schedule 10 of this By-law:
- 22.4.1 the species and grade of logs;
- 22.4.2 the locality in which the timber is cut; and

- 22.4.3 the average price for logs in the year of cutting determined on the basis of the value reported for the Vancouver log market and the distance from Howe Sound of the parcel on which the cutting occurred.

VALUATION OF RAILWAY LAND

- 23.1 Where a railway corporation obtains an interest in a parcel of land or part thereof, or an improvement within the assessment area, that part shall be treated under this By-law as a separate parcel and a separate entry made on the assessment roll in respect of the land, interest in land or improvement.

VALUATION OF INDUSTRIAL IMPROVEMENTS

- 24.1 The actual value of industrial improvements is
- 24.1.1 the actual value of the land on which the industrial improvement is situated as determined in accordance with sections 20.1, 20.2 and 20.3; and
- 24.1.2 the cost of the industrial improvement less depreciation that is at a rate and applied in the manner set out in Schedule 11 of this By-law.

VALUATION OF IMPROVEMENTS HELD BY RAILWAY AND PIPELINE CORPORATIONS

- 25.1 The actual value of the following improvements within the assessment area shall be determined using the rates set out in Schedule 12 of this By-law:
- 25.1.1 the track in place of a railway corporation, whether the track is on a public highway, or on a privately owned right-of-way; and

- 25.1.2 the pipelines of a pipeline corporation for the transportation of petroleum, petroleum products, or natural gas, including valves, clean-outs, fastenings, and appurtenances located on the right-of-way, but not including distribution pipelines, pumping equipment, compressor equipment, storage tanks and buildings.
- 25.2 For the purpose of applying subsection 25.1.1, the track in place of a railway corporation is inclusive of all structures, erections and things, other than such buildings, bridges, trestles, viaducts, overpasses and similar things, coal bunkers, corrals, stand pipes, fuel oil storage tanks, oil fuelling equipment, water tanks, station houses, engine houses, roundhouses, turntables, docks, wharves, freight sheds, weigh scales, repair and cleaning shops and equipment, boiler houses, offices, sand towers and equipment, pavement, platforms, yard fencing and lighting, powerhouses, transmission stations or substations, and the separate equipment for each of them, as are necessary for the operation of the railway.

VALUATION OF IMPROVEMENTS OWNED BY ELECTRIC POWER AND TELECOMMUNICATIONS CORPORATIONS

- 26.1 The actual value of the pole lines, metallic or fibre optic cables, towers, poles, wires, transformers, conduits, and mains of
- 26.1.1 a trolley coach, bus or electrical power corporation, but not including substations shall be determined using the rates set out in Schedule 13 of this By-law; and
- 26.1.2 a telecommunications corporation shall be determined using the rates set out in Schedule 14 of this By-law.
- 26.2 For the purposes of section 26.1, telecommunications does not include cable television.

VALUATION OF RIGHTS-OF-WAY FOR RAILWAY, PIPELINE AND ELECTRIC POWER CORPORATIONS

- 27.1 The actual value of the following improvements within the assessment area shall be determined using the rates set out in Schedule 15 of this By-law:
- 27.1.1 the right-of-way for pole lines, cables, towers, poles, wires, transformers, conduits, mains and pipelines referred to in section 26.1; and
 - 27.1.2 the right-of-way for track referred to in subsection 25.1.1.
- 27.2 For the purposes of subsection 27.1.2, "right-of-way" means land or an interest in land that a corporation is entitled to use for the operation of the things referred to in subsection 26.1.1 that are to be valued under section 25.1.

PART 6 - ASSESSMENT ROLL AND NOTICE OF ASSESSMENT

PREPARATION OF THE ASSESSMENT ROLL

- 28.1 On or before December 31 of each year, the head assessor shall complete a new assessment roll containing a list of each parcel of land, interest in land or improvement within the assessment area that is liable to assessment.

ASSESSMENT ROLL PARTICULARS

- 29.1 The assessment roll shall contain the following particulars:
- 29.1.1 the name and last known address of all persons assessed;

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- 29.1.2 where possible a legal description and otherwise a short description of all land, interests in land and improvements liable to assessment;
- 29.1.3 the classification of all land, interests in land and improvements liable to assessment;
- 29.1.4 the type and number of different interests in land affecting each parcel of land that is liable to assessment;
- 29.1.5 the actual value by classification of all land, interests in land or improvements liable to assessment;
- 29.1.6 the total assessed value for general purposes and other than general purposes;
- 29.1.7 the total assessed value of exemptions from taxation, if any, for general purposes and other than general purposes;
- 29.1.8 the total net taxable value for general purposes and other than general purposes; and
- 29.1.9 such other information that may be requested by the Chief and Council from time to time, provided that such information requested by Chief and Council is not inconsistent with this By-law.
- 29.2 When completing an assessment roll, the head assessor shall make reference to the records of the Indian Land Registry and, if applicable, the records of the provincial land title office, as those records stood on October 31 of the year in which the assessment roll is completed.
- 29.3 In the case of a parcel of land, interest in land or improvement within the assessment area for which no Indian Lands Registry or, if applicable, no provincial land title office description is available, the head assessor shall use the best description available to him or her.

29.4 The head assessor shall exercise reasonable care in obtaining and setting down the address of the person assessed, and shall more particularly adopt the following alternatives in the order named:

29.4.1 the address known to the head assessor; or

29.4.2 the address of the person assessed as it appears in the application for registration or otherwise.

COMPLETION AND ADOPTION OF THE ASSESSMENT ROLL

30.1 On completing the assessment roll under section 28.1, the head assessor shall make a statutory declaration that assessment roll has been completed.

30.2 The head assessor shall deliver the completed roll to the Collector within fifteen (15) days after it has been completed.

30.3 The head assessor shall deliver a copy of the completed assessment roll to the Assessment Review Committee on or before the date upon which the Assessment Review Committee commences its sittings.

30.4 The assessment roll is effective on its confirmation and authentication by a Court of Revision under section 50.1 and subsequent adoption by a First Nation Resolution, and is, unless changed or amended under sections 34.1, 34.2, 34.3, 64.1.1, or 74.1, valid and binding on all parties concerned, notwithstanding any omission, defect or error or misstatement in any notice required, or the omission to mail the notice.

30.5 Subject to this By-law, an assessment roll completed under section 28.1 and confirmed and authenticated under section 30.4 is the assessment roll for the purpose of taxation during the calendar year following completion of that roll.

30.6 The assessment roll is, for all purposes, the assessment roll of the First Nation, until a new roll is completed, confirmed, and authenticated by the

Court of Revision, and subsequently adopted by the Chief and Council by First Nation Resolution.

- 30.7 On adoption, the assessment roll is open to inspection at the office of the head assessor by any person during regular business hours.

PREPARATION OF NOTICE OF ASSESSMENT

- 31.1 Except as otherwise provided in this By-law, on or before December 31 of each year, the head assessor shall complete and mail a notice of assessment to each person named on the assessment roll who is an interest holder or occupier of land, an interest in land or improvement within the assessment area.
- 31.2 Notwithstanding the foregoing, where land, an interest in land or improvement is wholly exempt from taxation under the Taxation By-law, the head assessor need not mail an assessment notice in respect of that land, interest in land or improvement.

NOTICE OF ASSESSMENT PARTICULARS

- 32.1 A notice of assessment shall contain, in addition to the particulars set out in section 29.1, a statement as to the method of submitting a complaint and the date by which the complaint must be delivered to the head assessor.
- 32.2 Where an improvement extends over more than one parcel of land, those parcels, if contiguous, may be treated by the head assessor as one parcel and included in one notice of assessment.
- 32.3 Any number of parcels of land, interests in land or improvements assessed in the name of the same interest holder or occupier may be included in one notice of assessment.
- 32.4 In the event that several parcels of land, interests in land or improvements are assessed in the name of the same interest holder or

occupier at the same value, the assessment notice is sufficient if it clearly identifies the land, interest in land or improvement assessed, setting it out as a block, parts of a block, or as a series of lots, without giving in full the description of each parcel, interest or improvement as it appears in the assessment roll.

- 32.5 Where land, an interest in land or improvement within the assessment area is held by a residential land co-operative, shareholders will be individually and separately assessed and individual assessment notices will be sent to each shareholder.
- 32.6 A structure, aqueduct, pipeline, 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 or an interest in land may be separately assessed to the person owning, leasing, maintaining, operating or using it, notwithstanding that the land or interest in land may be occupied, used, held, or otherwise in the possession of some other person.
- 32.7 The actual value of real property shall be set down separately in the assessment notice.

REQUEST FOR COPY OF NOTICE OF ASSESSMENT

- 33.1 Any person who has a charge or encumbrance registered in the Reserve General Register or Reserve Land Register or, if applicable, in the provincial land title office, against the interest of a lessee, licensee, permittee or any other interest holder of land, interest in land or improvement within the assessment area, may, at any time, give notice, with full particulars of the nature, extent, and duration of the charge or encumbrance, to the head assessor and request copies of all assessment and tax notices issued during the duration of the charge or encumbrance, and the head assessor shall enter that person's name and address on the assessment roll.

- 33.2 Before completion of the assessment roll, the head assessor shall mail to each person from whom the head assessor has received a notice, and request under section 33.1, at the address given by the person in the notice, a copy of the assessment notice in respect of the land, interest in land or improvement subject to the encumbrance held by the person.
- 33.3 Before completion of the assessment roll, the head assessor shall send by registered mail a true copy of any notice of assessment sent by the head assessor under section 31.1 to any person from whom the head assessor has received during the 12 months preceding completion of that assessment roll, a request in writing for a copy, if the request contains a short description of the land, interest in land or improvement in respect of which the copy is required, and is accompanied by the fee for each parcel of land, interest in land or improvement set out in Schedule 16 of this By-law.
- 33.4 Where land, an interest in land or improvement held by an interest holder has been leased or subleased to another person, on receipt of a notice of assessment in respect of land, an interest in land or improvement within the assessment area, the interest holder shall, on request by a lessee or sublessee of all or part of the land, interest in land or improvement, promptly deliver a copy of the notice of assessment to the lessee or sublessee.

SUPPLEMENTARY ROLL

- 34.1 Where, subsequent to the completion of an assessment roll, the head assessor finds an error or omission in the assessment roll such that any land, interest in land, improvement or anything liable to assessment
- 34.1.1 was liable to assessment for the current year, but had not been assessed on the current roll; or
- 34.1.2 has been assessed for less than the amount for which it was liable to assessment,

the head assessor shall assess the land, interest in land, improvement or thing on a supplementary roll, or further supplementary roll.

34.2 Where subsequent to completion of an assessment roll the head assessor finds that any land, interest in land, improvement or anything liable to assessment

34.2.1 was liable to assessment for a previous year; or

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

the head assessor shall assess the land, interest in land, improvement or thing on a supplementary roll or further supplementary roll for that year, but only if the failure to assess the land, interest in land, improvement or thing, or the assessment for less than it was liable to be assessed, is attributable to

- (i) an interest holder's failure to disclose,
- (ii) an interest holder's concealment of particulars relating to assessable land, interests in land or improvements,
- (iii) a person's failure to make a return, or
- (iv) a person's making of an incorrect return,

required under this By-law.

34.3 Notwithstanding sections 30.4 and 51.1, and in addition to supplementary assessments under sections 34.1 and 34.2, the head assessor may, at any time before December 31 of the year following the return of the completed assessment roll under section 30.2 on the head assessor's own initiative or where requested by the Chief and Council or an assessor, correct errors and supply omissions in a completed assessment roll, and the head assessor, shall correct errors and supply omissions in the

completed assessment roll by means of entries in a supplementary assessment roll.

- 34.4 The head assessor shall not make a change or amendment to the assessment roll or supplementary assessment roll that would be contrary to a change or amendment in the assessment roll or supplementary assessment roll ordered or directed by the Assessment Review Committee or made as a result of a decision of a court of competent jurisdiction.
- 34.5 Nothing in sections 34.1, 34.3 or 34.4 authorize the preparation of a supplementary roll, or the correction of a roll, for the purposes of changing or updating an assessment roll later than 12 months after that assessment roll is completed.
- 34.6 The head assessor shall bring all errors or omissions in a roll delivered to the Collector under section 30.2 to the Court of Revision for correction and no change in the completed assessment roll shall be made without the consent of the Court of Revision.
- 34.7 The head assessor shall enter any reassessments ordered under section 70.1 on a supplementary assessment roll.
- 34.8 The duties imposed on the head assessor with respect to the annual assessment roll and the provisions of this By-law relating to assessment rolls shall, so far as they are applicable, apply to supplementary assessment rolls and further supplementary assessment rolls.
- 34.9 Failure to enter in an assessment roll or supplementary assessment roll any of the particulars required by this By-law shall not affect the liability of any person to taxation under the Taxation By-law.

PART 7 - COURTS OF REVISION

ESTABLISHMENT OF COURTS OF REVISION

- 35.1 On or before March 1 of each year, the Chief and Council shall establish Courts of Revision to hear appeals regarding assessments made by the head assessor pursuant to this By-law.
- 35.2 Notwithstanding the provisions of section 35.1, the Chief and Council may appoint one or more special Courts of Revision, comprised of persons experienced in agriculture, to hear complaints in respect of the classification, or refusal of classification, of land as a farm.
- 35.3 A Court of Revision constituted under this section shall hold its first sitting on a day designated by the Chief and Council and shall complete its sittings not later than March 15 of that year.

POWERS OF COURTS OF REVISION

- 36.1 The powers of a Court of Revision constituted under this By-law are
- 36.1.1 to meet at the dates, times and places appointed and to try all complaints delivered to the head assessor under this By-law;
 - 36.1.2 to investigate the assessment roll and the various assessments made in it, whether complained against or not and to adjudicate on the assessments and complaints so that assessments are at actual values and applied in a consistent manner within the assessment area;
 - 36.1.3 to direct amendments to be made to the assessment roll necessary to give effect to its decisions; and
 - 36.1.4 to confirm the assessment roll, either with or without amendment.

- 36.2 A Court of Revision may adjourn its sittings from day to day or from time to time, or may adjourn its sittings from place to place within the area of its jurisdiction, but it shall confirm and authenticate the assessment roll in the manner set out in section 50.1 not later than March 31 following the first sitting.
- 36.3 Any member of a Court of Revision may, by written notice, request any person to attend as a witness.
- 36.4 Hearings and other proceedings of a Court of Revision shall not be governed by the legal or technical rules of evidence and such hearings and proceedings shall be governed by rules adopted by the Court of Revision.

COMPOSITION OF COURTS OF REVISION

- 37.1 Each Court of Revision established under section 35.1 shall consist of no fewer than three (3) members.

TERM OF OFFICE

- 38.1 A member of a Court of Revision shall hold office for a one year term unless sooner removed by a First Nation Resolution for reasons of breach of the duties of such office.

CHAIRMAN

- 39.1 The members of a Court of Revision shall appoint a chairman from among their members and the chairman of a Court of Revision shall preside at all meetings of that Court of Revision and may, unless otherwise provided by the Court of Revision, call meetings and regulate procedure.

SECRETARY

40.1 The members of a Court of Revision shall appoint a secretary, who may or may not be a member of that Court of Revision and the secretary shall record the minutes of all meetings of that Court of Revision in a book to be kept for that purpose, and, together with the chairman or other member presiding, shall sign them as correct.

QUORUM AND VACANCY

41.1 A majority of the members of a Court of Revision constitutes a quorum.

41.2 Where a quorum of the members of a Court of Revision are not present at the time at which a hearing is to be held, the hearing shall be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

41.3 Where there is a vacancy on a Court of Revision or where a member of a Court of Revision is absent, or disqualified by virtue of sections 75.1 or 75.2, the Chief and Council may appoint a new member to a Court of Revision for the purpose of hearing that appeal only.

REMUNERATION

42.1 The members of a Court of Revision shall be paid their reasonable and necessary travelling and out of pocket expenses incurred in carrying out their duties and in addition may be paid reasonable remuneration.

OATH

43.1 Every member of a Court of Revision, before taking office, shall take and subscribe an oath or affirmation as attached in Schedule 17 of this By-law.

RIGHT OF APPEAL

- 44.1 An interest holder, occupier or any other person who is of the opinion that any of the following errors or omissions exist in the completed assessment roll may appeal an assessment:
- 44.1.1 the name of a person has been wrongfully inserted in, or omitted from, the assessment roll;
 - 44.1.2 land, an interest in land, improvements or any combination thereof have been wrongfully entered on, or omitted from the assessment roll;
 - 44.1.3 land, an interest in land, an improvement or any combination thereof is not assessed at actual value;
 - 44.1.4 land, an interest in land, an improvement or any combination thereof has been improperly classified;
 - 44.1.5 an exemption has been improperly allowed or disallowed; or
 - 44.1.6 the head assessor has failed to approve an application for classification of land as a farm under section 18.1, or has revoked a classification of land as a farm.
- 44.2 The Chief and Council or the head assessor, may make complaint against the assessment roll or any individual entry in the assessment roll on any ground whatever.
- 44.3 The head assessor shall notify the Court of Revision if:
- 44.3.1 because of a transfer of land, an interest in land or improvement within the assessment area that occurs after October 31 and before the following January 1 and that is recorded in the records of the Indian Lands Registry or, if

applicable, the provincial land title office before that January 1,

- (i) land, an interest in land, an improvement or any combination thereof that was not previously liable to taxation became liable to taxation, or
- (ii) land, an interest in land, an improvement or any combination thereof that was previously liable to taxation ceases to be liable to taxation;

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

44.3.3 after October 31 and before the following January 1, a manufactured home is placed on land or an interest in land that has been assessed or the home is purchased by the interest holder of the land or interest in land that has been assessed.

44.4 Any matter that the Court of Revision is notified of under section 44.3 shall be treated as an error or omission in the completed assessment roll, and notice of the matter shall be treated by the Court of Revision as a complaint.

NOTICE OF COMPLAINT

45.1 An interest holder, occupier or any other person having an interest in land, interest in land or improvement described in a notice of assessment may appeal an assessment by delivering a notice of complaint to the Court of Revision or by personally attending at the Court of Revision to make his complaint of an error or omission in the assessment roll.

- 45.2 A notice of complaint shall be in the form prescribed by the Chief and Council and available through the office of the head assessor and shall be signed by the complainant or by a solicitor or agent authorized to appear on the complainant's behalf and shall set out the grounds of appeal or complaint in respect of an assessment or an error or omission in the assessment roll.
- 45.3 Where the complainant is not the interest holder of the land, interest in land or improvement to which the complaint relates, the complainant shall include with the notice of complaint an address to which notices for the complainant may be sent.
- 45.4 Notice of a complaint about an entry in the assessment roll must be delivered or made to the head assessor not later than January 31 of the year following the year in which the assessment roll is completed.
- 45.5 Where a notice of complaint is given to the head assessor, the head assessor shall make an entry of the notice in the head assessor's appeal book and shall place the appeal before the next sitting of a Court of Revision.

NOTICE OF HEARING

- 46.1 On receipt of a notice of complaint, the head assessor shall mail to the person or to the person's solicitor or agent, as the case may be, who has notified the head assessor under section 45.1, a notice setting out the date, time and place scheduled for hearing that person's complaint by the Court of Revision.

ASSESSOR TO NOTIFY INTEREST HOLDER WHEN COMPLAINT LODGED BY OTHERS

- 47.1 Where it appears by a notice of complaint under section 44.1 that the complaint concerns land, an interest in land, an improvement or any combination thereof held by some person other than the complainant, the head assessor shall promptly mail a notice to the owner or interest holder

of the land, interest in land or improvement at the address appearing on the assessment roll, giving particulars of the complaint and requiring the interest holder to attend before the Court of Revision at a time and place stated in the notice.

- 47.2 Where the complaint is against the assessment roll, the requirements of section 47.1 do not apply.

RULES GOVERNING PROCEDURE

- 48.1 A Court of Revision shall proceed with the complaints in the order, as nearly as can be, in which they are entered on the list of complaints compiled by the head assessor.
- 48.2 Instead of proceeding in accordance with section 48.1, the Court of Revision may order the complaints to be presented and proceeded with in any manner that the Court of Revision, in its discretion, may consider desirable.
- 48.3 Every order made under section 48.2 shall be posted immediately at the place in which the Court of Revision is held.
- 48.4 The burden of proof is, in all cases, on the person complaining.
- 48.5 All questions before a Court of Revision shall be decided by a majority of the members present at the hearing.

AMENDMENT OF ASSESSMENT ROLL

- 49.1 No increase in the amount of assessment and no change in classification shall be directed under subsection 36.1.3 until five (5) days prior written notice has been given by the head assessor to the assessed owner or interest holder of the land, interest in land or improvement of:
- 49.1.1 the intention to direct the increase or change; and

- 49.1.2 the time and place of holding the adjourned sittings of the Court of Revision at which the direction is to be made.
- 49.2 Section 49.1 does not apply where an increase in the amount of assessment or change in classification is directed under subsection 36.1.3 as a result of a complaint that has been tried in accordance with subsection 36.1.2.
- 49.3 The chairman of a Court of Revision shall ensure that each amendment made under subsection 36.1.3 is recorded as an addendum to the assessment roll, that "Court of Revision Decision" is printed as a heading on each page of the addendum and that the requirements set out in Schedule 18 of this By-law are satisfied.
- 49.4 Where there is a conflict between the assessment roll and an amendment made under subsection 36.1.3, the head assessor shall notify the complainant that the complainant may appeal the decision of the Court of Revision to the Assessment Review Committee and advise the complainant of the procedure to be followed in respect of an appeal.

AUTHENTICATION OF ASSESSMENT ROLL

- 50.1 A Court of Revision shall identify, confirm, and authenticate the roll by inscribing or endorsing on it or attaching to it a certificate as set out in Appendix "A" of Schedule 17 of this By-law, and signed by a majority of the members of the Court of Revision.

NOTICE OF DECISION

- 51.1 The head assessor shall, before April 7 following the sitting of a Court of Revision, deliver
- 51.1.1 (i) to the complainant, and

- (ii) the interest holder of the land, interest in land or improvement to which the complaint relates if that person is not the complainant,

a notice stating the decision of the Court of Revision; and

51.1.2 to the Assessment Review Committee, a list of the parcels of land, interests in land or improvements to which the complaints heard by that Court of Revision relate.

51.2 At the time that the head assessor notifies a complainant of the decision of the Court of Revision in respect of a complaint made by the complainant, the head assessor shall notify the complainant that the complainant may appeal the decision of the Court of Revision to the Assessment Review Committee and advise the complainant of the procedure to be followed in respect of an appeal.

PART 8 - ASSESSMENT REVIEW COMMITTEE

ESTABLISHMENT OF THE ASSESSMENT REVIEW COMMITTEE

52.1 The Chief and Council shall establish an Assessment Review Committee which shall consist of not less than three (3) persons, at least one of whom:

52.1.1 is or was duly qualified to practise law in the Province of British Columbia, or who is or was a Judge of a Provincial or Supreme Court in the Province of British Columbia;

52.1.2 has sat as a member of an appeal committee to review assessments within the Province of British Columbia; and

52.1.3 subject to sections 75.1 and 75.2, is a member of the First Nation or an agent of the First Nation who does not have an

interest in the land, interest in land or improvement to which the appeal relates.

- 52.2 In addition to the criteria for Assessment Review Committee members set out in section 52.1, at least one of the three (3) persons referred to in section 52.1 shall be an accredited appraiser or a retired appraiser.
- 52.3 The Chief and Council shall annually prescribe by First Nation Resolution the date on which the Assessment Review Committee shall commence its sittings.

JURISDICTION OF ASSESSMENT REVIEW COMMITTEE

- 53.1 The Assessment Review Committee has jurisdiction to hear all appeals from decisions made by any Court of Revision established by this By-law.
- 53.2 In an appeal under this By-law the Assessment Review Committee has and may exercise with reference to the land, interest in land, improvement, or any combination thereof in respect of which the appeal is made, all the powers of a Court of Revision, and without restricting the generality of the foregoing, the Assessment Review Committee may determine, and make an order accordingly,
- 53.2.1 whether or not the land, interest in land, improvement, or any combination thereof, has been assessed at actual value;
- 53.2.2 whether or not the land, interest in land improvement, or any combination thereof, has been properly classified;
- 53.2.3 whether or not an exemption has been properly allowed or disallowed;
- 53.2.4 whether or not the land, interest in land, improvement, or any combination thereof has been wrongfully entered on or omitted from the assessment roll; or

- 53.2.5 whether or not the head assessor has erred in failing to approve an application for classifying land as a farm under section 18.1, or in revoking a classification of land as a farm;

CHAIRMAN

- 54.1 The members of the Assessment Review Committee shall appoint a chairman from among their members and the chairman shall supervise and direct the work of the Assessment Review Committee and preside at sittings of the Assessment Review Committee.

SECRETARY

- 55.1 The Chief and Council shall appoint a secretary for the Assessment Review Committee.

QUORUM AND VACANCY

- 56.1 A majority of the members of the Assessment Review Committee constitutes a quorum.
- 56.2 Where a quorum of the members of the Assessment Review Committee are not present at the time at which a hearing is to be held, the hearing shall be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.
- 56.3 Where any member of the Assessment Review Committee is disqualified by virtue of sections 75.1 and 75.2, the Chief and Council shall appoint a new member to the Assessment Review Committee for the purpose of hearing that appeal only.

REMUNERATION

57.1 The members of the Assessment Review Committee shall be paid their reasonable travelling and out of pocket expenses for their attendance to hear appeals or at any meetings of the Assessment Review Committee.

RIGHT OF APPEAL

58.1 Where an interest holder, occupier or some other person, including the Chief and Council, the head assessor or an assessor, is dissatisfied with the decision of a Court of Revision, or with the omission or refusal of a Court of Revision to hear or determine the complaint on the completed assessment roll, that interest holder, occupier or person may appeal from the Court of Revision to the Assessment Review Committee.

58.2 An appeal under this part shall be deemed to be in respect of land, an interest in land, or improvement and, at the request of a party to the appeal, the Assessment Review Committee shall take evidence with respect to, and determine the assessment of land, interest in land or improvement in accordance with section 53.2.

PARTIES

59.1 The head assessor, or the head assessor's designate, shall be a party to all appeal proceedings under this By-law.

59.2 In addition to the appellant and head assessor, the following may be parties to the appeal:

59.2.1 the interest holder or occupier of the land, interest in land or improvement to which the appeal relates;

59.2.2 the Chief and Council;

59.2.3 the Collector;

- 59.2.4 the complainant at the Court of Revision if that person is not a person referred to in subsections 59.2.1 to 59.2.3; or
- 59.2.5 any other person affected by the appeal who is accepted as a party by the Assessment Review Committee or the panel or member conducting the appeal.

NOTICE OF APPEAL

- 60.1 An appeal to the Assessment Review Committee is commenced by serving on the Assessment Review Committee or sending by registered mail to the Assessment Review Committee a written notice of appeal that:
 - 60.1.1 states the grounds of the appeal; and
 - 60.1.2 is signed by the appellant or by a solicitor or agent authorized in writing by the appellant to appear on the appellant's behalf at the hearing of the appeal.
- 60.2 An appeal to the Assessment Review Committee following the sitting of the Court of Revision whose decision, omission or refusal respecting land, interests in land or improvement is being appealed must be commenced within thirty (30) days following the date of the decision.
- 60.3 An appellant must include the fee prescribed by Chief and Council by way of First Nation Resolution with the notice of appeal, and if no fee has been prescribed, the Chief and Council may prescribe different levels of fees for:
 - 60.3.1 different classes of land, interests in land and improvements;
 - 60.3.2 different assessed values of land, interests in land and improvements; and
 - 60.3.3 different appeals by the same appellant respecting assessments recorded on the assessment roll.

- 60.4 When the Assessment Review Committee receives a notice of appeal, it shall, before May 30 following the date referred to in section 60.2 send a copy of the notice of appeal to each of the following:
- 60.4.1 where an appeal relates to land, an interest in land or improvement of which a person other than the appellant is the interest holder or occupier, to the interest holder or occupier of the land, interest in land or improvement to which the appeal relates;
 - 60.4.2 the head assessor;
 - 60.4.3 the Chief and Council;
 - 60.4.4 the Collector;
 - 60.4.5 the complainant at the Court of Revision if that person is not a person referred to in subsections 60.4.1 to 60.4.4, inclusive; and
 - 60.4.6 any other person affected by the appeal who is accepted as a party by the Assessment Review Committee or the panel or member conducting the appeal.

NOTICE OF HEARING

- 61.1 The Chairman of the Assessment Review Committee shall set a time, date and place for hearing the appeal, and shall give at least ten (10) days notice of the time, date and place fixed for the hearing to the appellant and to those persons notified under section 60.4.
- 61.2 The notice referred to in section 61.1 shall specify the nature of the appeal.

RULES GOVERNING PROCEDURE

- 62.1 The Assessment Review Committee may hear all appeals from a notice of assessment on the same day, or if deemed advisable, adjourn from time to time until all appeals have been heard and determined.
- 62.2 The Assessment Review Committee may hear and decide an appeal whether or not the appellant or any party to the appeal is present at the appeal hearing.
- 62.3 The Assessment Review Committee, or the panel or member conducting a hearing is not bound by the legal or technical rules of evidence, and the Assessment Review Committee, panel or member may, at its, his or her discretion, accept and act on evidence by affidavit or by written statement or by the report of any officer appointed by the Assessment Review Committee, panel or member, or obtained in any manner the Assessment Review Committee, panel or member thinks suitable.
- 62.4 All questions before the Assessment Review Committee shall be decided by a majority vote of the members of the Assessment Review Committee at the hearing.
- 62.5 The burden of proof is, in all cases, on the person bringing the appeal to establish that the assessed value of the land, interest in land or improvement should be different from the value determined by the head assessor.
- 62.6 The Assessment Review Committee shall give the head assessor reasonable opportunity to be heard at any appeal proceedings and the head assessor shall attend at the appeal hearing with:
- 62.6.1 a copy of the assessment roll;
 - 62.6.2 the minutes of the Court of Revision relating to the land, interest in land or improvement within the assessment area in respect of which the appeal is made; and

- 62.6.3 all other records in the head assessor's possession or under the head assessor's control relating to the appeal.

NOTICE OF DECISION

- 63.1 The Assessment Review Committee shall deliver a copy of each decision on an appeal to:
- 63.1.1 the parties to the appeal;
 - 63.1.2 the head assessor; and
 - 63.1.3 the chairman of the Court of Revision whose decision, omission or refusal was appealed, if the appeal was made under section 58.1.
- 63.2 A decision under section 63.1 shall have "Assessment Review Committee Decision" printed on it as a heading.
- 63.3 The Assessment Review Committee Decision shall state that the appellant has a further right of appeal to a court of competent jurisdiction.

AMENDMENT OF ASSESSMENT ROLL

- 64.1 The head assessor shall promptly, on receiving a copy of the Assessment Review Committee Decision referred to in section 63.2:
- 64.1.1 make the changes, if any, ordered to be made in the assessment roll by means of an addendum to the assessment roll;
 - 64.1.2 attach a copy of the decision to the assessment roll; and
 - 64.1.3 file a copy of the decision for the inspection by any interest holder or occupier, free of charge.

64.2 Where there is conflict between the authenticated assessment roll and an amendment made under this section, the amendment prevails.

ORDERS OF COMMITTEE OBTAINABLE

65.1 A person may, on payment of the prescribed fee, if a fee has been prescribed by Chief and Council, obtain from the secretary of the Assessment Review Committee a certified copy of any Assessment Review Committee Decision or any other orders of the Assessment Review Committee, but the Chief and Council and the head assessor shall be entitled to receive a certified copy of an Assessment Review Committee Decision or any order of the Assessment Review Committee free of charge.

PART 9 - ASSESSMENT REVIEW COMMITTEE POWERS

POWER TO REQUEST ATTENDANCE

66.1 A party to an appeal may:

66.1.1 request the attendance of any person as a witness at the hearing of the appeal and may present other evidence at the hearing; and

66.1.2 request the Assessment Review Committee to send a notice to the person referred to in subsection 66.1.1 requesting the attendance of that person at the appeal hearing to

(i) give evidence as a witness, and

(ii) produce records in that person's possession or in that person's control relating to the appeal.

66.2 Any person served with a notice under section 66.1 shall be paid reasonable travel expenses to attend and give evidence as a witness at a

hearing of the Assessment Review Committee at the time and date set out in the notice.

POWER TO EXAMINE BOOKS

67.1 The Assessment Review Committee may request access to, and may, if permitted, examine and take copies of and extracts from the books, accounts, vouchers, documents and appraisals of the appellant, who shall, on request, furnish every facility and assistance required for the examination.

INSPECTION POWERS

68.1 The Assessment Review Committee may appoint or direct a person to make an inquiry and report on a matter pending before the Assessment Review Committee, or a matter or thing over which the Assessment Review Committee has jurisdiction under this By-law.

68.2 The Assessment Review Committee, or a person authorized to make any inquiry or a report pursuant to section 68.1 may, after first attempting to obtain the permission of the interest holder and otherwise failing such permission, upon forty-eight (48) hours prior written notice, enter any parcel of land, interest in land or improvement within the assessment area at any reasonable time in order to achieve the purposes set out in section 68.1.

COMMITTEE MAY REOPEN ROLL

69.1 On an appeal, on any ground, from the decision of the Court of Revision in respect of the assessment of land, interest in land or improvement, the Assessment Review Committee may reopen the whole question of the assessment on that land, interest in land or improvement so that omissions from, or errors in, the assessment roll may be corrected, and an accurate entry of assessment for that land, interest in land or improvement and the person to whom it is assessed be placed on the assessment roll by the Assessment Review Committee.

POWER TO ORDER REASSESSMENT

- 70.1 On an appeal, the Assessment Review Committee may order the head assessor to reassess at actual value land, interests in land or improvements in all or part of the assessment area, whether or not they are the subject of the appeal, if the Assessment Review Committee finds:
- 70.1.1 that the assessments in the assessment area or in part of it, are above their actual value; or
 - 70.1.2 the assessment appealed against is at actual value but that the assessments of similar land, interests in land or improvements within the assessment area, or in part of it, are below their actual value.

POWER TO ORDER RETURNS

- 71.1 The Assessment Review Committee may direct the head assessor or the Chief and Council to make returns to the Assessment Review Committee on matters of assessment in any form it may consider necessary to assist the Assessment Review Committee in its decisions.

ORDER RECOVERY OF EXPENSES

- 72.1 Where there is a default in doing any act, matter or thing that the Assessment Review Committee directs to be done by the head assessor, the Assessment Review Committee may authorize the person it considers necessary to do the act, matter, or thing.
- 72.2 Any expense incurred by that person may be recovered from the head assessor and the certificate of the Assessment Review Committee of the amount so expended is conclusive proof of the fact.

PART 10 - APPEALS**APPEALS**

- 73.1 At any stage of the proceedings before it, the Assessment Review Committee on its own initiative or at the request of one or more of the persons affected by the appeal, may submit, in the form of a stated case for the opinion of a court of competent jurisdiction a question of law arising in the appeal, and shall suspend the proceedings and reserve its decision until the opinion of the final court of appeal has been given and then the Assessment Review Committee shall decide the appeal in accordance with the opinion.
- 73.2 A person affected by a decision of the Assessment Review Committee on appeal, including the Chief and Council, the Collector and the head assessor may require the Assessment Review Committee to submit a case for the opinion of a court of competent jurisdiction on a question of law only by:
- 73.2.1 delivering to the Assessment Review Committee, within twenty-one (21) days after receipt of the decision, a written request to state a case; and
 - 73.2.2 delivering, within twenty-one (21) days after receipt of the decision, to all persons affected by the decision, a written notice of his or her request to the Assessment Review Committee to state a case to a court of competent jurisdiction.
- 73.3 The Assessment Review Committee shall, within twenty-one (21) days after receiving the notice under subsection 73.2.2, submit the case in writing to the court.
- 73.4 The costs of and incidental to a stated case shall be at the discretion of the court.

73.5 Where a case is stated, the secretary of the Assessment Review Committee shall promptly file the case, together with a certified copy of the evidence dealing with the question of law taken during the appeal, in the registry for the court of competent jurisdiction.

AMENDMENT OF ASSESSMENT ROLL

74.1 After receipt of the decision of the Court on an appeal or a stated case, the Assessment Review Committee shall, if the opinion is at variances with the conclusion at which it had itself arrived, direct the head assessor to make the necessary amendment to the assessment roll in accordance with the decision.

PART 11 - GENERAL PROVISIONS

CONFLICT OF INTEREST

75.1 No member of any Court of Revision, the Assessment Review Committee or the Chief and Council shall sit and hear an appeal where that member or a person in that member's immediate family has a direct or indirect interest in the land, interest in land or improvement to which the appeal relates.

75.2 Neither an appellant or a member of the appellant's immediate family shall sit and hear an appeal in respect of the land, interest in land or improvement in which the appellant has a direct or indirect interest.

CONFIDENTIALITY

76.1 Except as otherwise provided in this By-law, neither the head assessor, Chief and Council, the Collector, a member of a Court of Revision or the Assessment Review Committee, or any other person who has custody or control of information or records obtained under this By-law shall not disclose the information or records to any other person except:

- 76.1.1 in the course of administering this By-law or performing functions under it; or
- 76.1.2 in proceedings before a Court of Revision, Assessment Review Committee, or in a court of law.
- 76.2 The head assessor, Chief and Council, the Collector, a member of a Court of Revision or the Assessment Review Committee, or any other person who has custody or control of information or records obtained under this By-law may permit the disclosure of information that is set out in Schedule 19 of this By-law.

DATE IN FORCE

- 77.1 This By-law is in force from the date of the approval of the Minister.

AMENDMENT

- 78.1 This By-law or any section thereof may be amended by a by-law of Chief and Council and upon approval of the Minister.

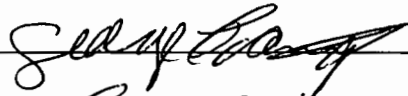
SEVERABILITY

- 79.1 A finding by a court that provision of this By-law is void or invalid shall not affect the validity of the rest of the By-law.

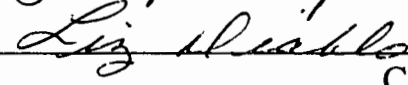
EXTENSION OF TIME

- 80.1 The Chief and Council may, by First Nation Resolution, extend the time within which anything under this By-law is required to be done, and anything done within the extended period of time is as valid as if it had been done within the time provided for by this By-law.

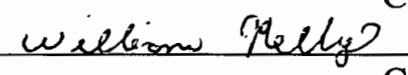
This By-law is hereby made and approved at a duly convened meeting of the Chief and Council of the Lakahahmen First Nation, also known as the Lakahahmen Indian Band this 21 day of February 1995.



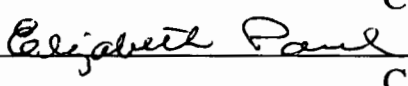
Chief



Councillor



Councillor



Councillor

DT943480116

SCHEDULE 1

DEEMED IMPROVEMENTS

1.1 The following categories and types of things are deemed to be included in the definition of "improvement" in section 2.1 of this By-law:

1.1.1 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;

1.1.2 any building or structure that is capable of maintaining a controlled temperature or containing a special atmosphere including dry kilns, steam chests, greenhouses and cooling towers;

1.1.3 any lighting fixtures, paving and fencing;

1.1.4 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 head assessor in the value of the land or interest in land;

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

1.1.6 any pipe racks, tending platforms, conveyor structures and supports for machinery and equipment, including structural members comprising trestles, bents, truss and joist

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- sections, stringers, beams, channels, angles and similar things;
- 1.1.7 any aqueducts, dams, reservoirs and artificial lagoons and any tunnels other than mine workings;
- 1.1.8 any roads, airstrips, bridges, trestles and towers, including ski towers;
- 1.1.9 any mains, pipes or pipelines for the movement of fluids or gas;
- 1.1.10 any track in place, including railway track in place;
- 1.1.11 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, 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;
- 1.1.12 any vessels, such as tanks, bins, hoppers and silos, with a prescribed capacity and any structure that is connected to those vessels;
- 1.1.13 docks, wharves, rafts and floats;
- 1.1.14 floating homes and any other floating structures and devices that are used principally for purposes other than transportation;
- 1.1.15 that part of anything referred to in paragraphs 1.1.1 to 1.1.15 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.

1.2 The prescribed capacity referred to in subsection 1.1.12 of this Schedule means:

1.2.1 for vessels in wineries, 20,000 or more gallons, and

1.2.2 for vessels not in wineries

(i) if aboveground 5,000 or more gallons, or 800 or more cubic feet; and

(ii) if underground 3,975 or more gallons or 635 or more cubic feet.

SCHEDULE 2

IMPROVEMENTS EXCLUSION

- 1.1 The following categories and types of things are excluded from the definition of "improvement" in section 2.1 of this By-law, but any foundations associated with them are not excluded:
- 1.1.1 portable elements of communications, security or fire protection systems;
 - 1.1.2 bucket elevators;
 - 1.1.3 fans, motors, piping other than piping used to supply fuel, or other equipment that is used to control or provide the temperature, irrigation or atmosphere within a dry kiln, steamchest, greenhouse, cooling tower, controlled atmosphere warehouse, cold storage warehouse and all ventilating and heating equipment used for process purposes in farms;
 - 1.1.4 coolers, freezers or controlled environment cabinets that are
 - (i) of a modular walk-in or reach-in type, and
 - (ii) located within a building or structure, and any associated machinery and controls;
 - 1.1.5 portable lighting or portable lighting plants;
 - 1.1.6 those pumps, motors, travelling screens, travelling cranes and hoists, filters, chlorinators, skimmers, aerators and similar things that are in water or sewer systems;
 - 1.1.7 in the case of rail car and truck dumpers, lifts for marine vessels, platform scales, hoppers, stacker-reclaimers, conveyors, screw conveyors and travelling cranes, their moving parts and all controls related to their moving parts;

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- 1.1.8 casings for screw conveyors or bucket elevators;
 - 1.1.9 those catwalks or tending platforms that are principally mounted on or are supported either by an improvement exempted by this regulation or by production machinery;
 - 1.1.10 idler arms for conveyors;
 - 1.1.11 chip or hog blow lines;
 - 1.1.12 J-bar or tray sorters, excluding any enclosure and associated framing;
 - 1.1.13 turbines, generators and related controls;
 - 1.1.14 those surface tows or aerial chairs, gondolas or tramways that are supported by towers, including their supporting cables, sheave assemblies, bull wheels, motors and controls;
 - 1.1.15 snow making systems except piping or associated structures;
 - 1.1.16 haul roads within active mine pits;
 - 1.1.17 subject to paragraph 1.1.3, piping in a plant that is within property classified for assessment purposes as Class 4 or 5, other than that portion of the piping which supplies or moves:
 - (i) water that is used for drinking, cooking or personal hygiene,
 - (ii) water to the beginning of a plant process for use in that process,
 - (iii) materials that are used for fire protection,
 - (iv) fuel or steam that is used for heating or power production,
 - (v) materials to the point where major processing of the materials begins,

- (vi) industrial or non-industrial waste, or
 - (vii) materials that have been refined, manufactured or otherwise processed in the plant and which are not subject to any further refinement, manufacturing or other processing in that plant;
- 1.1.18 casings or piping in oil or gas wells;
- 1.1.19 electrical distribution equipment and materials, not including the load break switch or circuit breaker referred to in subparagraph (ii), that are located:
- (i) within properties classified for assessment purposes as Class 4, 5 or 6, and
 - (ii) between a medium voltage load break switch, or a medium voltage circuit breaker, and production machinery, where "medium voltage" is 601 volts to and including 15 kilovolts and the load break switch or circuit breaker is located, as determined by the current flow, immediately before a distribution transformer that serves the production machinery;
- 1.1.20 portable power or generating facilities; and
- 1.1.21 the following vessels:
- (i) cyclones, dust and particulate collectors or separators, power and recovery boilers, furnaces used in industrial processes, rotary dryers, rotary kilns, rotary mixers, compressor tanks, evaporators, heat exchangers, electrolytic cells, electrolytic tanks, stripping or scrubbing vessels or expansion tanks,
 - (ii) those flotation cells, crusher grinding mills, dewatering filters, primary and secondary leach filters, aeration columns, carbon columns, heavy media

- separators and flotation columns that are used in the mining industry,
- (iii) those rotary modulizers, absorption towers, cottrell treaters, humidifying towers, spray towers, glover towers, hot treaters, mist eliminators, melting pots, scrubbers and acidifiers that are used in the smelting industry,
- (iv) those cat cracker columns, desalters, atmospheric columns, vacuum columns, rectifier columns, fractionator columns, reactors, distillation towers, reformer stacks, asphalt oxidizers, hydrotreater units, reformer units, platformer units, crude units, alkylation units, fluid cat cracker units, isomerization units, rerefined oil process units, blending or shipping kettles, oxidation towers, gas or oil separator towers, emulsion treater towers, condensate accumulators, contractor towers, reboilers, stills, instrument air receivers, treater pressure filters, treater zeolite softeners, water treater towers, coalescers, inlet scrubbers, sour water stripper towers, condensate receivers, sulfreen reactors, converters, reflux accumulators, water wash towers, methanol towers, methanol degassers, methanol strippers, instrument air receivers, dehydrator towers, separator towers, demethanizer towers, deethanizer towers, depropanizer towers, debutanizer towers, refrigerant receivers, refrigerant blowcases and condensers, except cooling condensers, that are used in the petroleum and gas industry,
- (v) those resin blenders, batch or continuous digester vessels, bleaching towers, demineralizers, water softeners, chlorine or chlorine dioxide generators, air receivers, steaming vessels (TMP), deaerators, impregnation vessels, oxygen reactors, repulpers, oxygen drum washers, preheaters, brown stock decker

washers and brown stock steam vessels that are used in the forest industry,

- (vi) those distillation towers, graphite cells, synthesizer towers, cooler vessels, solution treaters, hydrogenator treaters, rotary pebble mills, prilling towers, degasser eliminators, vacuum dryers, methanator units, extractor units, reboilers, converters, still columns, kettles, untreated chlorate dryers, deaerator systems and steam drums that are used in the chemical industry, and
- (vii) those spas, hot tubs and swimming pools that are free standing and any associated machinery and controls.

SCHEDULE 3
EXEMPTION FROM INDUSTRIAL IMPROVEMENTS

- 1.1 The industrial improvements in plants or classes of plants described in column 1 of the following Table that have less than the capacities set out opposite them in column 2 are exempt from the definition of "industrial improvement" in section 2.1 of this By-law.

TABLE

Column 1 Plant	Column 2 Capacity
1. Placer mines	500 m ³ pay dirt per day
2. Mines, other than coal mines or placer mines.	75 tonnes milling capacity per day or no milling capacity
3. Sawmills that manufacture lumber and other wood products from raw logs	15 million fbm per year based on 480 shifts a year of 8 hours each shift
4. Remanufacturing plants, not part of a sawmill, which manufacture lumber or other wood products from rough lumber or cants, but not raw logs	24 million fbm per year based on 480 shifts a year of 8 hours each shift
5. Chemical plants	5000 tonnes per year
6. Building, refitting or repairing ships	750 tonnes light displacement weight retrieval capacity or no retrieval capacity

SCHEDULE 4

PRESCRIBED MANUALS

**Manual for determining cost
of industrial improvement**

- 1.1 Volumes 1 and 2 of the British Columbia Assessment Authority Major Industrial Properties Manual, deposited with the British Columbia Assessment Commissioner on November 22, 1993, are adopted as manuals for the purposes of the definition of "cost of industrial improvement" in section 2.1 of this By-Law.

Other Manual

- 1.2 The Marshall Valuation Service, as compiled by Marshall and Swift, is adopted for the purpose of defining the "cost of industrial improvement" in section 2.1 of this By-Law to the extent directed in Volumes 1 and 2 of the British Columbia Assessment Authority Major Industrial Properties Manual.

SCHEDULE 5

PRESCRIBED CLASSES OF PROPERTY

CLASS 1 - RESIDENTIAL

1.1 Class 1 property shall include only:

- 1.1.1 land, interests in land, improvements or any combination thereof, used for residential purposes, including single family residences, duplexes, multi-family residences, apartments, condominiums, mobile homes, nursing homes, rest homes, summer and seasonal dwellings, bunkhouses, cookhouses and ancillary improvements compatible with and used in conjunction with any of the above, but not including hotels or motels other than the portion of the hotel or motel building occupied by the owner as his residence;
- 1.1.2 improvements on land or an interest in land classified as a farm and used in connection with the farm operation, including the farm residence and outbuildings;
- 1.1.3 land or an interest in land having no present use and which is neither specifically zoned nor held for business, commercial, forestry or industrial purposes; or
- 1.1.4 land or improvements, or both, used for child daycare purposes, including group daycares, preschools, special needs daycares, family daycares, out of school care, residential care, emergency care and child minding, as defined in the *Community Care Facility Act* or regulations to that Act.

CLASS 2 - UTILITIES

2.1 Class 2 property shall include only land, interests in land, improvements or any combination thereof, used or held for the purposes of, or for purposes ancillary to, the business of

2.1.1 transportation by railway,

2.1.2 transportation, transmission or distribution by pipeline,

2.1.3 communication by telegraph or telephone, including transmission of messages by means of electric currents or signals for compensation,

2.1.4 generation, transmission or distribution of electricity, or

2.1.5 receiving, transmission and distribution of closed circuit television,

but does not include that part of land, an interest in land or improvements or any combination thereof

2.1.6 included in Classes 1, 4 or 8,

2.1.7 used as an office, retail sales outlet, administration building or purpose ancillary thereto, or

2.1.8 used for a purpose other than a purpose defined in subsections 2.1.1 to 2.1.5 of this class.

CLASS 3 - UNMANAGED FOREST LAND

3.1 Class 3 property shall include only land or interests in land meeting the definition of forest land which is not classified as managed forest land.

CLASS 4 - MAJOR INDUSTRY

4.1 Class 4 property shall include only the property referred to in section 2.1 of this By-law, that is to say,

4.1.1 land or an interest in land used in conjunction with the operation of industrial improvements, and

4.1.2 industrial improvements.

CLASS 5 - LIGHT INDUSTRY

5.1 Class 5 property shall include only land, interests in land, improvements or any combination thereof, used or held for the purpose of extracting, processing, manufacturing or transporting of products, and for the storage of these products as an ancillary to or in conjunction with such extraction, processing, manufacture or transportation, but does not include those lands, interests in land, improvements or any combination thereof,

5.1.1 included in class 2 or 4,

5.1.2 used principally as an outlet for the sale of a finished product to a purchaser for purposes of his own consumption or use and not for resale in either the form in which it was purchased or any other form, and

5.1.3 used for processing, manufacturing or storage of food or non-alcoholic beverages.

CLASS 6 - BUSINESS AND OTHER

6.1 Class 6 property shall include all land, interests in land and improvements not included in Classes 1 to 5 and 7 to 9.

CLASS 7 - MANAGED FOREST LAND

7.1 Class 7 property shall include only land or interests in land meeting the definition of forest land which is classified as managed forest land.

CLASS 8 - RECREATIONAL PROPERTY/NON-PROFIT ORGANIZATION

8.1 Class 8 property shall include only:

8.1.1 land or an interest in land, but not improvements on that land, used solely as an outdoor recreational facility for the following activities or uses:

- (i) golf;
- (ii) skiing;
- (iii) tennis;

- (iv) ball games of any kind;
- (v) lawn bowling;
- (vi) public swimming pool;
- (vii) motor car racing;
- (viii) trap shooting;
- (ix) archery;
- (x) ice skating;
- (xi) waterslides;
- (xii) museums;
- (xiii) amusement parks;
- (xiv) horse racing;
- (xv) rifle shooting;
- (xvi) pistol shooting;
- (xvii) horse back riding;
- (xviii) roller skating;
- (xix) marinas;
- (xx) parks and gardens open to the public;
- (xxi) hang gliding;

8.1.2 that part of any land, interest in land or improvement used or set aside for use as a place of public worship or as a meeting hall for a nonprofit fraternal organization of persons of either or both sexes, together with the facilities necessarily incidental to that use, for at least 150 days in the year ending on June 30, of the calendar year preceding the calendar year for which the assessment roll is being prepared, not counting any day in which the land, interest in land or improvements so used or set aside are also used for

- (i) any purpose by an organization that is neither a religious organization nor a non-profit fraternal organization,
- (ii) entertainment where there is an admission charge, or
- (iii) the sale or consumption, or both, of alcoholic beverages.

CLASS 9 FARM

9.1 Class 9 property shall include only land or an interest in land classified as farm land.

CLASS 10 - SPLIT CLASSIFICATION

10.1 Where a parcel of land, interest in land or improvement falls into 2 or more prescribed classes, the head assessor shall determine the share of the actual value of the land, interest in land or improvement attributable to each class and assess the land, interest in land or improvement according to the proportion each share constitutes of the total actual value.

SCHEDULE 6

**STANDARDS FOR THE CLASSIFICATION OF
LAND AS A FARM**

INTERPRETATION

1.1 In this Schedule:

"farm gate price" means the price received by the producer

- (a) from the sales of primary agricultural production as evidenced by
 - (i) receipts for those sales, or
 - (ii) in the absence of receipts, the appropriate local price or prices shown in the farm price guide issued by the head assessor,
- (b) in the case of livestock, the live weight price received for livestock but not including the killed or dressed prices quoted for livestock,
- (c) in the case of horse raising, the difference, as shown by receipts, between the purchase and sale prices of horses raised on the farm, or
- (d) from crop and livestock insurance payments;

"feedlot" means an area of land used for livestock fattening or finishing for market;

"horse raising" means breeding or raising of horses and includes land used for the training and boarding of horses when operated in conjunction with horse raising;

"livestock raising" means the breeding or raising of livestock, including fallow deer and bison, for food for human consumption or horse raising;

"primary agricultural production" means livestock raising, poultry raising, egg production, dairying, horticulture, apiculture, aquiculture, fur farming, plantation culture of Christmas trees, seed production,

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sod farming, forest seed orchards and nurseries or wool production and includes the growing or raising of an agricultural crop for food for human or animal consumption, but does not include those manufactured derivatives produced from agricultural raw materials;

"October 31" means October 31 in the year preceding the year for which the assessment roll is prepared;

"unrealized value" means:

- (i) in relation to primary agricultural production other than livestock raising, the value of the products of primary agricultural production that have been produced on the land in the 12 month period ending October 31 that have not been sold but are available and offered for sale or held for sale the following year, or
- (ii) in relation to livestock raising, where the livestock have been raised on the land in the 12 month period ending October 31 and have not been sold but are available and offered for sale or held for sale the following year,
 - (a) the increase in value attributable to weight gain of livestock raised for sale for food for human consumption,
 - (b) the value of horses born and raised for sale, or
 - (c) the value of livestock born and raised for sale for food for human consumption.

1.2 Notwithstanding the definition of "livestock raising", land used for livestock raising in 1978 that was classified as a farm for 1979 shall continue to be classified as a farm as long as:

- 1.2.1 the use of the land or interest in land for the purpose continues,
- 1.2.2 the land or interest in land remains in the same possession, and
- 1.2.3 the land or interest in land meets the requirements of this Schedule in all other respects.

CLASSIFICATION OF LAND AS A FARM

- 2.1 Land or an interest in land may be classified as a farm:
- 2.1.1 where it consists of all or part of any parcel or group of parcels of land or interests in land, contiguous or not, making up a tract of land or interest in land held by a person singly or jointly with any other person or persons under a lease entered into pursuant to section 58 of the Indian Act; and
- 2.1.2 the application made under section 17.2 of this By-law must be submitted on or before October 31 and must show that the primary agricultural production on the land or interest in land by the lessee has been produced and sold in either the 12 month period ending October 31, or in the preceding 12 month period, and had a gross value of production at farm gate prices of at least
- (i) where the area of land is 4 ha or less, \$2,500, but, where land is less than 8,000 m², the head assessor must be satisfied the interest holder earns the greater part of his livelihood from the land, or primary agricultural products produced on the land, or
- (ii) where the area of land is more than 4 ha, \$2,500 plus 5% of the actual value of the land for farm purposes in excess of 4 ha.
- 2.2 The lease document must contain the name of the parties, the legal or other well defined description of the land or interest in land being leased, commencement date and duration of the lease, and the amount of rent payable.
- 2.3 Notwithstanding subsection 2.1.1 and 2.1.2, the head assessor shall classify land or interest in land as a farm provided the application form referred to in section 2.1.2 shows that on or before October 31 of the year preceding the year for which the assessment roll is prepared the following conditions will be met:
- 2.3.1 in the case of crops that require 2 to 5 more years to establish before production can

- occur, there is a sufficient area prepared and planted to meet the requirements of subsection 2.1.2(i) or (ii) when production occurs,
- 2.3.2 in the case of livestock operations, all buildings, structures and fencing are completed for livestock containment, the required livestock are purchased or present and the applicant certifies the operation will meet the requirements of subsection 2.1.2(i) or (ii) the following year,
- 2.3.3 in the case of greenhouse, mushroom and poultry operations, the buildings and structures are completed and the applicant certifies the operation will meet the requirements of subsection 2.1.2(i) or (ii) the following year,
- 2.3.4 in the case of aquiculture the land or interest in land is seeded, planted or stocked to a sufficient extent to meet the requirements of subsection 2.1.2 when the product is available for marketing.
- 2.4 For the purpose of subsection 2.1.2(ii), the definition of "October 31" in section 1.1 does not apply and the actual value of the land or interest in land for farm purposes shall be determined as at July 1 of the year preceding the year during which the assessment roll is prepared.
- 2.5 The head assessor shall classify as farm all or part of a parcel of land or interest in land which qualifies as a farm under this regulation and is used for:
- 2.5.1 primary agricultural production, or
- 2.5.2 a farmer's dwelling that is located on or adjacent to land or interest in land used for primary agricultural production and is occupied by a person who is actively involved in the day-to-day activities of that farm.

DETERMINING GROSS VALUE OF ANNUAL PRODUCTION

- 3.1 In determining the gross value of the annual production, the head assessor shall include any unrealized value of

primary agricultural production from the farm in the 12 month period ending October 31.

- 3.2 In the case of livestock raising, the head assessor shall determine the gross value of the annual production:
- 3.2.1 by subtracting the purchase price from the farm gate price for livestock raised on the farm, or
- 3.2.2 by applying the farm gate price to the weight gained by livestock raised on the farm.

INTEGRATED FARM OPERATION

- 4.1 In this section "lease" means the lease of an area of land of greater than 8,000 m².
- 4.2 Land or an interest in land may be classified as a farm where:
- 4.2.1 it consists of all or part of any parcel or group of parcels of land or interest in land, contiguous or not, making up a tract of land or interest in land held by a person singly or jointly with any other person or persons under a lease entered into pursuant to section 58 of the Indian Act and operated as an integrated farm operation for primary agricultural production, and
- 4.2.2 the integrated farm operation meets the other requirements of this Schedule.
- 4.3 The lease document must contain the names of the parties, the legal or other well defined description of the land or interest in land being leased, commencement date and duration of the lease and the amount of rent payable.

ANCILLARY OPERATIONS

- 5.1 Notwithstanding this Schedule, primary agricultural production includes the cleaning, sorting, grading, packing or storage of it, but only if:
- (a) the land or interest in land on which the primary agricultural production occurs and the land or

interest in land on which the cleaning, sorting, grading, packing or storing occurs is held solely by the same legal person, and

- (b) any authority having jurisdiction over the use of the land or interest in land on which the production is cleaned, sorted, graded, packed or stored has not regulated the land or interest in land for a use which would prevent primary agricultural production.

APPROVAL OF A FARM DEVELOPMENT PLAN

6.1 In section 6.2.4 "capital expenditure" means:

- 6.1.1 expenditure related to land clearing and preparation, drainage and irrigation, but not for expenditures related to acquiring an land or an interest in the land;
- 6.1.2 expenditure related to the construction of farm outbuildings and structures, but not to the construction of a dwelling or ancillary improvements; and
- 6.1.3 expenditure for the purchase of livestock, machinery and equipment on the farm and which is necessary for the farm operation.

6.2 The head assessor shall classify land or an interest in land as a farm where each of the following conditions is met:

- 6.2.1 the land or interest in land is held by a person or persons under a valid and subsisting lease entered into pursuant to Section 58 of the Indian Act;
- 6.2.2 the interest holder applies to the head assessor to have the land or interest in land so classified and submits a plan establishing that the interest holder is developing a farm that will meet the standards specified in section 2.1;
- 6.2.3 the head assessor receives the application and the plan before October 31; and
- 6.2.4 the head assessor is satisfied that the land or interest in land is being developed as a

farm unit and that at least 50% of the capital expenditure to implement the plan has been made on or before October 31 of the year preceding the year for which the assessment roll is prepared.

- 6.3 For section 6.2, annual crops planted but not harvested before October 31 form part of the development plan.
- 6.4 The time frame to meet the income requirements may vary depending on the type of farm operation but shall not exceed 5 years.
- 6.5 The classification shall be revoked if the development plan is not followed or completed.
- 6.6 An application made under section 6.2.2 shall be in the form prescribed by the Chief and Council and shall contain
- 6.6.1 the legal or other well defined description of the land or interest in land to be developed or improved,
 - 6.6.2 the type of primary agricultural production that will occur on the land or interest in land,
 - 6.6.3 details of the nature of improvements to be made or constructed for the operation of the farm, excluding any dwelling,
 - 6.6.4 details of the present machinery inventory and intended purchases,
 - 6.6.5 a schedule of when developments or improvements will be completed,
 - 6.6.6 the estimated costs of the development program,
 - 6.6.7 the date the requirements of section 2.2 will be met, and
 - 6.6.8 details of any improvements or development completed at the time of submission of the farm development plan.

DE-CLASSIFICATION

- 7.1 Notwithstanding anything contained in this Schedule, land or an interest in land that ceases to be used for primary agricultural production on or before October 31 of the year preceding the year for which the assessment roll is prepared shall not be classified as a farm.
- 7.2 Except for emerging and developing farms classified under sections 2.3 and 6.2, land or an interest in land that fails to meet the requirements of subsection 2.1.2 on or before October 31 of the year preceding the year for which the assessment roll is prepared shall not be classified as a farm.

SCHEDULE 7

APPLICATION FOR CLASSIFICATION AS A FARM

FORM OF APPLICATION

- 1.1 An application made by an interest holder or tenant of land to have all or part of his or her land or interest in land classified as a farm under section 2.1 of Schedule 6 shall attached as Appendix "A" to this Schedule.
- 1.2 An application made by an interest holder or tenant of land to have all or part of his or her land classified as a farm under section 6.2.2 of Schedule 6 shall be in the form attached as Appendix "B" to this Schedule.
- 1.3 The term "owner" in Appendices A and B means an interest holder or tenant as defined in this By-law.
- 1.4 The words "section 3" in Appendices A and B mean section 2.

BRITISH COLUMBIA ASSESSMENT AUTHORITY

CONFIDENTIAL
ASSESSMENT ACT
SEC. 15 (2)

ROLL NO. _____

APPLICATION FOR FARM CLASSIFICATION

Section 3 of the Standards for Classification of Land as a Farm (B.C. Reg. 298/85)

1. OWNERS NAME AND ADDRESS _____

2. TYPE OF FARMING OPERATION _____

3. IF ADDING TO AN EXISTING FARM UNIT, DESCRIBE LANDS ALREADY IN FARM CLASS
(either Legal Description or Assessment Roll No (s)) _____

PLEASE RETURN THIS APPLICATION TO:	ASSESSOR USE:

4. STATE UNITS OF MEASURE USED THROUGHOUT THIS APPLICATION:
check either IMPERIAL eg acres, pounds, tons etc.
or METRIC eg hectares, kilograms, tonnes etc.

5. LANDS UNDER THIS APPLICATION

ASSESSMENT ROLL NUMBERS)	BRIEF LEGAL DESCRIPTION	TOTAL AREA	O-OWNED OR LEASED
a.			
b.			
c.			
d.			
e.			

NOTE. if all or part of above property is leased, attach a copy of the lease.

6. PRESENT LAND INVENTORY of above lands

	ASSESSMENT ROLL NUMBER(S)	AREA CULTIVATED	AREA PERMANENT PASTURE	AREA ROUGH CLEARED	AREA UNIMPROVED	AREA WASTELAND
a.						
b.						
c.						
d.						
e.						

THERE ARE _____ ACRES/HECTARES IRRIGATED

THERE ARE _____ ACRES/HECTARES FENCED

7. FURTHER EXPLANATION, IF NEEDED, OF THE LANDS UNDER APPLICATION:

8. PRESENT PRODUCTION of Farm Products

For the 12 month period from _____ day/month/year to _____ day/month/year

CROP AND HORTICULTURE PRODUCTION

TYPE	AREA PLANTED	QTY PRODUCED	QTY MARKETED	INCOME FROM MARKETED PRODUCT	PRODUCTS HELD FOR SALE EST VALUE
				\$	\$
				\$	\$
				\$	\$
				\$	\$
				\$	\$

LIVESTOCK AND ANIMAL PRODUCTS PRODUCTION including horse breeding
NOTE: If born on farm, weight and cost not required

TYPE	PURCHASES or ON FARM BIRTHS				MARKETED PRODUCTION					PRODUCTS HELD FOR SALE EST VALUE
	NO	DATE	WEIGHT	COST	NO	DATE	WEIGHT	REC'D	NET	
				\$				\$	\$	
				\$				\$	\$	
				\$				\$	\$	
				\$				\$	\$	
				\$				\$	\$	

POULTRY AND EGG PRODUCTION		Flock size		
TYPE	QTY PRODUCED	QTY MARKETED	INCOME FROM MARKETED PRODUCT	PRODUCTS HELD FOR SALE EST VALUE
			\$	\$
			\$	\$
			\$	\$
			\$	\$
			\$	\$

AQUICULTURE AND OTHER FARM PRODUCTION					
TYPE	AREA IN PRODUCE	QTY PRODUCED	QTY MARKETED	INCOME FROM MARKETED PRODUCT	PRODUCTS HELD FOR SALE EST VALUE
				\$	\$
				\$	\$
				\$	\$
				\$	\$
				\$	\$

TOTAL INCOME FROM MARKETED PRODUCTION IS \$ (A)
 TOTAL ESTIMATED VALUE OF PRODUCTS HELD FOR SALE IS \$ (B)
 TOTAL INCOME \$ (A&B)

9 IS YOUR PRESENT FARM OPERATED UNDER A QUOTA SYSTEM? YES NO

DOES YOUR PRESENT FARMING OPERATION COME UNDER THE FOLLOWING PROGRAMS?

- 1 British Columbia Crop Insurance Act YES NO
- 2 Farm Income Assurance Act YES NO

10 PLANNED PRODUCTION FOR THE FOLLOWING YEAR:

11. FOR LIVESTOCK, GREENHOUSE, POULTRY AND MUSHROOM OPERATIONS, GIVE DETAILS OF BUILDINGS, STRUCTURES AND FENCES COMPLETED.

12 IN THE CASE OF AQUICULTURE AND CROPS THAT REQUIRE 2 OR MORE YEARS TO ESTABLISH BEFORE PRODUCTION CAN OCCUR, PROVIDE DETAILS BELOW
 If necessary, additional remarks in support of this Application should be attached on extra sheets.

AREA PLANTED, PREPARED, SEEDS OR STOCKED		PROJECTED		UNIT VALUE	PROJECTED INCOME
TYPE	AREA	YIELD	DATE		
				\$	\$
				\$	\$
				\$	\$
				\$	\$
				\$	\$

13 FARM SITE PLAN

OWNERS CERTIFICATION

In the case of livestock operations, all buildings, structures and fencing are completed for livestock containment, the required livestock are purchased or present, and I certify that the operation will meet the requirements of Standards for the Classification of Land as a Farm, section 3, subsection (1) (a) or (b) next year.

Signature _____

In the case of greenhouse, mushroom and poultry operations, the buildings and structures are completed and I certify that the operation will meet the requirements of Standards for the Classification of Land as a Farm, section 3, subsection (1) (a) or (b) next year.

Signature _____

I hereby certify that the information given in this application and in any documents attached is true and correct to the best of my knowledge.

OWNER'S SIGNATURE _____ DATE _____ PHONE NO. _____

("Owner's" includes the holder of a Lease from the Crown)

[s.m. B.C. Reg. 282/90.]

BRITISH COLUMBIA ASSESSMENT AUTHORITY

CONFIDENTIAL
ASSESSMENT ACT
SEC. 15 (2)

ROLL NO. _____

FARM CLASSIFICATION — Application Requiring Farm
Development Plan Under Section 7 of the Standards for the
Classification of Land as a Farm (B.C. Reg. 298/85)

1. OWNERS NAME AND ADDRESS _____

2. TYPE OF FARMING OPERATION _____

3. STATE UNITS OF MEASURE USED THROUGHOUT THIS APPLICATION:
check either IMPERIAL eg. acres, pounds, tons etc.
or METRIC eg. hectares, kilograms, tonnes etc.

4. LANDS UNDER THIS APPLICATION

	ASSESSMENT ROLL NUMBER(S)	BRIEF LEGAL DESCRIPTION	TOTAL AREA	O-OWNED OR L-LEASED
a.				
b.				
c.				
d.				
e.				

NOTE: if all or part of above property is leased, attach a copy of the lease.

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5 PRESENT LAND INVENTORY of above lands

	ASSESSMENT ROLL NUMBER(S)	AREA CULTIVATED	AREA PERMANENT PASTURE	AREA ROUGH CLEARED	AREA UNIMPROVED	AREA WASTELAND
a						
b						
c						
d						
e						

THERE ARE _____ ACRES/HECTARES IRRIGATED

THERE ARE _____ ACRES/HECTARES FENCED

PLEASE RETURN THIS APPLICATION TO THE ASSESSMENT COMMISSIONER CO.	ASSESSOR USE:

6 PRESENT BUILDINGS, LIVESTOCK, MACHINERY AND OTHER FARM IMPROVEMENTS
Completed or in place as of the date of this application.
Attach extra sheets if necessary

a. BUILDINGS AND STRUCTURES
(excluding any dwelling)

TYPE	SIZE	\$ VALUE
		\$
		\$
		\$

b LIVESTOCK

TYPE	NUMBER	\$ VALUE
		\$
		\$
		\$

c. MACHINERY AND EQUIPMENT

TYPE	SIZE	\$ VALUE
		\$
		\$
		\$
		\$
		\$

d OTHER FARM IMPROVEMENTS OR DEVEL-
OPMENTS THAT HAVE BEEN COMPLETED

TYPE	NUMBER	\$ VALUE
		\$
		\$
		\$
		\$
		\$

7 PRESENT PRODUCTION of Farm Products
For the 12 month period from _____ day/month/year to _____ day/month/year

CROP AND HORTICULTURE PRODUCTION

TYPE	AREA PLANTED	QTY PRODUCED	QTY. MARKETED	INCOME FROM MARKETED PRODUCT	PRODUCTS HELD FOR SALE EST VALUE
				\$	\$
				\$	\$
				\$	\$
				\$	\$

LIVESTOCK AND ANIMAL PRODUCTS PRODUCTION including horse breeding
NOTE: if born on farm, weight and cost not required.

TYPE	PURCHASES or ON FARM BIRTHS				MARKETED PRODUCTION					PRODUCTS HELD FOR SALE EST VALUE
	NO	DATE	WEIGHT	COST	NO.	DATE	WEIGHT	REC'D	NET	
				\$				\$	\$	
				\$				\$	\$	
				\$				\$	\$	
				\$				\$	\$	
				\$				\$	\$	

POULTRY AND EGG PRODUCTION Flock size _____

TYPE	QTY. PRODUCED	QTY. MARKETED	INCOME FROM MARKETED PRODUCT	PRODUCTS HELD FOR SALE EST VALUE
			\$	\$
			\$	\$
			\$	\$
			\$	\$

AQUICULTURE AND OTHER FARM PRODUCTION

TYPE	AREA IN PRODU'N	QTY PRODUCED	QTY. MARKETED	INCOME FROM MARKETED PRODUCT	PRODUCTS HELD FOR SALE EST VALUE
				\$	\$
				\$	\$
				\$	\$
				\$	\$

TOTAL INCOME FROM MARKETED PRODUCTION IS \$ (A)
 TOTAL ESTIMATED VALUE OF PRODUCTS HELD FOR SALE IS \$ (B)
 TOTAL INCOME \$ (A+B)

B. DEVELOPMENT PLANS to meet the requirements of Sec 3 (1) of the Standards for the Classification of Land as a Farm

a. LAND BASE — Clearing, Ditching, Draining, Irrigation, Cultivating etc. to be done.

ASSESSMENT ROLL NO	EWD	AREA	DEVELOPMENT COSTS			DATE OF DEVELOPMENT	
			OWNER	CONTRACT	TOTAL	START	COMPLETION
			\$	\$	\$		
			\$	\$	\$		
			\$	\$	\$		
			\$	\$	\$		

b. BUILDINGS AND STRUCTURAL IMPROVEMENTS (excluding any dwelling) TO BE MADE

TYPE PROPOSED	USE	SIZ	CONSTRUCTION COSTS			DATE OF CONSTRUCTION	
			OWNER	CONTRACT	TOTAL	START	COMPLETION
			\$	\$	\$		
			\$	\$	\$		
			\$	\$	\$		
			\$	\$	\$		

c. MACHINERY AND EQUIPMENT TO BE PURCHASED

TYPE	USE	COST	PROPOSED DATE OF PURCHASE	TYPE	USE	COST	PROPOSED DATE OF PURCHASE
		\$				\$	
		\$				\$	

9 PLANNED PRODUCTION of Farm Products

For the 12 month period from _____ day/month/year to _____ day/month/year

PLANNED CROP AND HORTICULTURE PRODUCTION

TYPE	AREA	PLANNED DATE OF PLANTING	YIELD	ESTIMATED PRODUCTION	PLANNED DATE OF SALE	PROJECTED SALES
						\$
						\$
						\$
						\$

PLANNED LIVESTOCK AND ANIMAL PRODUCTS PRODUCTION
including horse breeding

TYPE	PLANNED PURCHASES OF ON FARM BIRTHS		NUMBER OR QTY PRODUCED	UNIT VALUE	PLANNED DATE OF SALE	PROJECTED SALES
	NO	DATE				
				\$		\$
				\$		\$
				\$		\$
				\$		\$

PLANNED POULTRY AND EGG PRODUCTION Flock size _____

TYPE	PLANNED PURCHASES		NUMBER OR QTY PRODUCED	UNIT VALUE	PLANNED DATE OF SALE	PROJECTED SALES
	NO	DATE				
				\$		\$
				\$		\$
				\$		\$
				\$		\$

PLANNED AQUICULTURE AND OTHER FARM PRODUCTION

TYPE	PLANNED PURCHASES		NUMBER OR QTY PRODUCED	UNIT VALUE	PLANNED DATE OF SALE	PROJECTED SALES
	NO	DATE				
				\$		\$
				\$		\$
				\$		\$
				\$		\$

10 PROJECTED SALES — SUMMARY (Commencing at Date of Application)

YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
19.....	19.....	19.....	19.....	19.....

11 FARM SITE PLAN

12 ADDITIONAL REMARKS IN SUPPORT OF THIS APPLICATION

OWNERS CERTIFICATION

I will meet the requirements of section 3 (1) of the Farm Standards by

_____ day / month / year

I hereby certify that the information given in this application and in any documents attached is true and correct to the best of my knowledge.

OWNERS SIGNATURE _____ DATE _____ PHONE NO. _____
(includes the holder of a Lease from the Crown)

[Provisions of the Assessment Act relevant to the enactment of this regulation: section 28]

SCHEDULE 8

FOREST LAND

INTERPRETATION

1.1 The following definitions apply in this Schedule:

"By-law" means the Assessment By-Law;

"applicant" means an applicant for classification of forest land as managed forest land;

"commercial trees" means cottonwood and those coniferous species normally grown for harvesting and product conversion;

"licensee" means an person who has a right to cut and remove timber from forest land within the assessment area under a timber licence;

"plan" means a forest management plan containing matters set out in section 5;

"standards" means the stocking standards set out in the Ministry of Forests report entitled "First Approximation of Correlated Guidelines for Tree Growing Stocking Standards for the Ecosystems of British Columbia, 1990".

"timber licence" means a written authority or contract issued to any person other than a member of the Band by the Minister of Indian Affairs and Northern Development under the Indian Timber Regulations, C.R.C. 1978, c. 961 to any person other than a member of the Band.

CLASSIFICATION

2.1 All forest land, as defined in section 2.1 of the By-law, is either managed forest land or unmanaged forest land, and forest land which is not classified under this Schedule as managed shall be classified as unmanaged.

APPLICATION FOR CLASSIFICATION

3.1 A licensee who wants land or an interest in land within the assessment area or part of it classified as managed in any year shall apply to the head assessor on or

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before October 31 in that year on a form prescribed by the Chief and Council.

3.2 The application must include a plan.

DECISION ON APPLICATION

4.1 The head assessor shall, in association with a registered professional forester appointed by the Chief and Council, consider every application submitted under section 3.1 and, upon being advised that the plan follows the appropriate forestry practices and upon being satisfied that the applicant has a right to cut and remove timber from the assessment area under a timber licence, shall approve the plan and classify the forest land as managed forest land.

4.2 Where the head assessor intends to refuse an application, the head assessor shall intimate his or her intention to the applicant with a statement of his or her reasons for intended refusal, and shall invite the applicant to make such representation as the applicant considers relevant to the matter.

4.3 Upon receipt of the notice of intent under section 4.2, the applicant may, within 21 days, make the appropriate representation to the head assessor, who shall, after due consideration and such further enquiry as the head assessor deems necessary, make and intimate his or her final decision.

FOREST MANAGEMENT PLAN

5.1 Every plan shall contain or include:

5.1.1 a map and written description for each area of land or interest in land covered by the application showing the capability of the soil to grow forest crops, the topography of the land or interest in land, the means of access to the land or interest in land and the nature of the trees growing on it at the time of application;

5.1.2 a statement outlining the objectives of the plan;

5.1.3 undertakings by the applicant to implement the plan according to its intent, including, without

limiting the generality of the foregoing, commitments to

- (i) within a reasonable period of time after the destruction of or the harvesting of an existing crop reforest the land or interest in land to a level of stocking of well spaced commercial trees in accordance with the standards;
- (ii) before expiration of the term of the timber licence, reforest, to a level of stocking of well spaced commercial trees in accordance with the standards, all classified land or interests in land that are productive but is not reforested on that date;
- (iii) maintain and harvest the tree crop at the proper time in accordance with established principles;
- (iv) tend the land or interest in land after harvest or destruction of the forest crop in such a manner that tree seedlings will achieve and maintain free growth without inhibition from weed, brush or excessive tree competition, in accordance with the standards;
- (v) protect the soil and the forest crop from disease, insects, fire, and where practicable, windthrow, landslides or rising water; and
- (vi) carry out reviews of the level of stocking commercial trees at regular intervals; and

5.1.4 the methods and practices which will be applied the applicant to implement the undertakings set out in subsection 5.1.3, including a statement outlining the locations involved in reforestation and harvesting and the dates of intended implementation.

5.2 Where an application under section 3.1 is in respect of forest land under 100 hectares, an applicant may submit the details, statements and undertakings referred to in

section 5.1 on a form prescribed by the Chief and Council.

5.3 Each year the head assessor shall:

5.3.1 review all plans with a registered professional forester appointed by the Chief and Council, and

5.3.2 if advised by the forester that the plan follows appropriate forestry practices, approve the plan and classify the land or interest in land as managed forest land.

VARIATION OF COMMITMENTS

6.1 A licensee whose interest in forest land is classified as managed may apply to the head assessor for:

6.1.1 an extension of the original commitment date for achievement of the undertakings on reforestation, or

6.1.2 a waiver of the density of commercial tree species requirement.

6.2 The head assessor may, following receipt of an application under section 6.1, amend the management plan by:

6.2.1 extending the original commitment date, but only on being satisfied that the undertakings on reforestation are capable of being achieved on or before the extended date; or

6.2.2 a waiver of the density of commercial tree species, but only on being satisfied that the waiver is necessary because of the soil capability.

CANCELLATION OF CLASSIFICATION

7.1 Subject to this section, the head assessor shall cancel

7.1.1 a classification of managed forest land for all land or interests in land covered by the plan if

(i) the licensee does not make the return required by section 8.1 or 9.1; or

(ii) the licensee fails to implement an undertaking made in the plan; and

7.1.2 a classification of managed forest land for all or part of the land or interest in land covered by the plan if the licensee who made the application resulting in the classification ceases to hold an interest in the land or interest in land or that part of it.

7.2 The head assessor may, on application from the licensee, within 21 days from the date of cancellation under section 7.1 limit the extent of a cancellation made under subsection 7.1.2 if

7.2.1 the failure to undertake is limited to a portion of the land or interest in land covered by the plan and is not a breach of an undertaking given under subsection 5.1.3(iii), (v) and (vi); and

7.2.2 the lands or interests in land subject to cancellation do not exceed the maximum areas set out in column 2 of the following table against the size of management unit set out in column 1.

TABLE

Size of Management Unit	Degree of limitation
under 100 ha	5 ha or 10% of the productive land, whichever is less
from 100 to 200 ha	10 ha or 7% of the productive land, whichever is less
from 200 to 1,000 ha	30 ha or 5% of the productive land, whichever is less
from 1,000 to 5,000 ha	150 ha or 3% of the productive land, whichever is less
over 5,000 ha	2% of the productive land

REPORTS

8.1 Every licensee shall submit to the head assessor not later than May 31 in each year a return for the previous

calendar year, in a form established by the head assessor setting out

- 8.1.1 the volume scaled by species and grade, for timber cut from within the assessment area and, where not scaled, an estimate of the volume, by species and grade, that scaling would have determined had it been carried out,
 - 8.1.2 where the product value of the volume cut is reduced by 30% or more through damage by fire, insects, disease, windthrow, landslide or rising water, details of the affected volume, and
 - 8.1.3 a map showing the location and size of each area harvested or on which trees were destroyed and details of the nature of harvest or destruction.
- 8.2 A licensee who has an interest in forest land which has been classified as managed land shall, in addition to the matters referred to in section 8.1, set out the progress made towards implementation of the plan.
- 8.3 The head assessor may, following receipt and examination of a return under section 8.1, request the licensee for further particulars, and the licensee shall comply with that request.

RETURNS ON REFORESTATION

- 9.1 The head assessor may at any time during the existence of a plan demand from the licensee particulars of reforestation of all or part of the land or interest in land in the plan.
- 9.2 On receipt of a demand under section 9.1, the licensee shall within 30 days of receipt submit to the head assessor in a form established by him a return on the matters requested and shall indicate with a map and written summary details of
- 9.2.1 the location and extent of areas where the lands or interests in land have or have not been satisfactorily reforested to the required density of commercial tree species within a reasonable period of time after harvesting or destruction of a forest crop,

- 9.2.2 the location and extent of areas where the trees have achieved the free growing state without inhibition, and
 - 9.2.3 examinations of the land or interests in land, commercial trees and vegetation that have been carried out in respect of reforestation, including the preparation of land or interests in land before reforestation.
- 9.3 The head assessor may, following receipt and examination of the return under section 9.2, request the licensee for further particulars with respect to the reforestation, and the licensee shall comply with that request.

SCHEDULE 9

LAND VALUES FOR FARM LAND

- 1.1 The head assessor shall use the land value schedules attached as Appendix "A" to this Schedule in determining the actual value of land as a farm.
- 1.2 In Appendix "A":
- 1.2.1 where the land use indicated is "orchards-vineyards", land or an interest in land is rated by number according to the productivity of the soil type for the fruits, on a scale of 0 - 100 with 100 being the highest degree of productivity;
- 1.2.2 where the land use is other than "orchards-vineyards", land or an interest in land is rated according to a number appearing in a "land capability" or "soil capability" column, and the numbers 1 to 7 in either of those columns refer respectively to soil capability classes 1 to 7 of the "Soil Capability Classification for Agriculture" contained in The Canada Land Inventory Report No. 2 - 1965 published by the Department of Regional Economic Expansion (Canada), which soil capability classes may be summarized as follows:
- Class 1 - Soils with no significant limitations in use for crops;
- Class 2 - Soils with moderate limitations that restrict the range of crops or require moderate conservation practices;
- Class 3 - Soils with moderately severe limitations that restrict the range of crops or require special conservation practices;
- Class 4 - Soils with severe limitations that restrict the range of crops or

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require special conservation
practices or both;

Class 5 - Soils with very severe limitations
that restrict their capability to
producing perennial forage crops,
and improvement practices are
feasible;

Class 6 - Soils capable only of producing
perennial forage crops, and
improvement practices are feasible;

Class 7 - Soils with no capability for arable
culture or permanent pasture;

and the numbers 8 and 9 refer respectively to
land or interests in land comprising the farm-
stead curtilage;

1.2.3 the "rate code" or "rating" column is for
office use only.

SCHEDULE 10

LAND AND CUT TIMBER VALUES

INTERPRETATION

1.1 In this Schedule:

"assessment area" means assessment area as defined in this By-law;

"Christmas tree" means a tree cut and scaled as a Christmas tree under the Forest Act;

"Forest Act" means the Forest Act, R.S.B.C. 1979, c. 140 and any amendments thereto;

"grade" means the quality of cut timber as defined in the Schedule of Coast Timber Grades under the Scaling Regulation, B.C. Reg. 563/78;

"salvage timber" means cut timber that has a product value reduced by 30% or more because of damage by fire, insects, disease, wind-throw, landslide or rising water;

"shipping point" means, with respect to Christmas trees, that point where Christmas trees are sorted, graded and baled for initial distribution to market;

"special forest product" means a product of cut timber as defined in section 1 of the Forest Act, but does not include a Christmas tree;

"ungraded" means cut timber which does not have a grade;

"valuation area" means the land or interest in land within the assessment area;

1.2 The references in Appendix "A" to:

1.2.1 good, medium and poor, in relation to soil quality, is a reference to the classification in the "site index equations and curves for the major tree species in British Columbia" Forest Inventory Report No. 1 of the Ministry of Forests revised September, 1981;

1.2.2 nonproductive and inoperable, in relation to soil quality, means:

- (i) for nonproductive, the classification as low site in the report referred to in subsection 1.2.1, and land which is physically incapable of growing commercial tree species; and
- (ii) for inoperable, land which is productive of commercial tree species but is of such physical nature as to prevent harvesting by currently accepted methods; and

1.2.3 "class 1", "class 2" and "class 3", in relation to topography of land, mean:

- (i) for class 1, all land that is generally flat to gently rolling, or has slopes, on average over the whole property, of less than 40%;
- (ii) for class 2, all land that has slopes, on average over the whole property, of between 40% and 60%; and
- (iii) for class 3, all land that is generally rocky, broken and has severe limitations to logging caused by rock outcrops, and has slopes, on average over the whole property, greater than 60%.

1.3 The references in Appendices A and B to "class 4", "class 5" and "class 6" in relation to accessibility, mean:

1.3.1 for class 4, all land that is within 32 km of a sawmill, log dump or potential log dump site;

1.3.2 for class 5, all land that is between 32 km and 64 km of a sawmill, log dump or potential log dump site;

1.3.3 for class 6, all land that is over 64 km from a sawmill, log dump or potential log dump site; and

- 1.3.4 when referring to Christmas trees, the distances in classes 4, 5 and 6 are distances to the nearest shipping point.

DETERMINATION OF VALUE - LAND

- 2.1 The value of land or interests in land shall be determined by reference to the land values for the valuation area having regard to topography, access and soil quality as set out in Appendix A.
- 2.2 All land subject to seasonal flooding, which will support cottonwood but will not support coniferous tree species, shall be valued at 50% of the rate set out in Appendix A.

DETERMINATION OF VALUE - CUT TIMBER

- 3.1 The value of cut timber of appropriate species and grade shall be determined using the rates set out in Appendix B.
- 3.2 The value of special forest products shall be determined using the rates shown in the column headed "ungraded" for species and grade in Appendix B.
- 3.3 Subject to section 3.4, the value of salvage timber shall be determined at between 50% and 70% of the rates determined under section 3.1.
- 3.4 Where the product value of cut salvage timber is reduced by more than 50%, the value of that timber shall be determined as nil.

APPENDIX "A"

Land Values for Unmanaged and Managed Forest Land

Topography	Accessibility	Soil Quality	Valuation Area (Land values in \$/ha)
Class 1	Class 4	Good Medium Poor	\$1,920 1,210 600
	Class 5	Good Medium Poor	\$1,370 870 430
	Class 6	Good Medium Poor	\$1,030 660 320
Class 2	Class 4	Good Medium Poor	\$1,530 970 480
	Class 5	Good Medium Poor	\$1,100 690 350
	Class 6	Good Medium Poor	\$ 820 520 260
Class 3	Class 4	Good Medium Poor	\$1,150 730 360
	Class 5	Good Medium Poor	\$ 820 520 260
	Class 6	Good Medium Poor	\$ 620 390 190
All	All	Inoperable	\$ 100
All	All	non-productive	10

SCHEDULE 11

DEPRECIATION OF INDUSTRIAL IMPROVEMENTS

INTERPRETATION

1.1 In this Schedule:

"chronological age" means the number of years determined by subtracting

- (i) the year in which the plant first commenced operation, or
- (ii) in the case of an industrial improvement or part of an industrial improvement that was constructed or installed after the plant commenced operation, the year in which the construction or installation of the industrial improvement or part of it was completed

from the year in which the new assessment roll is completed;

"effective age" means the number of years determined by

- (i) calculating the total cost of the industrial improvement,
- (ii) multiplying the chronological age of each part of the industrial improvement by the cost of that part to give the weighted age of that part,
- (iii) adding the weighted ages of all of the parts of the industrial improvement, and
- (iv) dividing the sum of the weighted ages by the total cost of the industrial improvements and rounding the quotient up to the next whole year to yield the effective age.

DETERMINING DEPRECIATION

2.1 Subject to the other provisions of this Schedule, for the purposes of section 2.1 of this By-law, depreciation of an industrial improvement shall be applied in accordance with the following formula:

$$\text{depreciation} = \text{annual depreciation rate} \times \text{age}$$

where

2.1.1 "annual depreciation rate" is the percentage

confirms in writing that the closure or shut down is permanent; or

- 4.2.2 a separate industrial improvement within a plant has been closed or shut down for a minimum of 3 consecutive years immediately preceding October 31 in any year and the owner, interest holder, or plant manager confirms in writing the fact that the industrial improvement is closed or shut down and the duration of that closure or shut down

the depreciation applicable to that industrial improvement shall, for the purpose of the assessment roll in the succeeding year, be deemed to be an amount sufficient to reduce the actual value of the industrial improvement to 10% of the cost of that improvement.

- 4.3 Section 4.2 applies only with respect to a complete industrial improvement and shall not be applied to a part of an industrial improvement.
- 4.4 If a previously closed plant or industrial improvement is reopened or reactivated, sections 4.1 to 4.4 cease to apply for the purposes of the assessment roll in the succeeding year and depreciation shall be determined in accordance with sections 2.1 and 3.1.
- 5.1 The head assessor may round the amount of depreciated value calculated under sections 2.1 or 3.1.
- 5.1.1 down to the nearest \$100, where the value determined is greater than \$101 and less than \$99,999; and
- 5.1.2 down to the nearest \$1,000 where the value determined is \$100,000 or greater.

APPENDIX A

DEPRECIATION OF INDUSTRIAL IMPROVEMENTS

Industrial Improvement Depreciation Rates
(By Category)

Category	Annual Rate of Depreciation
(i) mining, extracting, beneficiating or milling of metallic or non-metallic ore	6.5
(ii) mining, breaking, washing, grading or beneficiating of coal	4.0
(iii) producing of aluminum	3.0
(iv) smelting or refining of metal from ore or ore concentrate	3.0
(v) producing, manufacturing, processing or refining of petroleum or natural gas	3.0
(vi) manufacturing of lumber or other sawmill and planing mill products	4.0
(vii) manufacturing of wood veneer, plywood, particle board, wafer board, hardboard and similar products	4.0
(viii) manufacturing of gypsum board	3.0
(ix) manufacturing of pulp, paper or linerboard	3.0
(x) manufacturing of chemicals	4.0
(xi) manufacturing of chemical fertilizer	3.0
(xii) manufacturing of synthetic resins or the compounding of synthetic resins into moulding compounds	3.0

SCHEDULE 12

RAILWAY AND PIPELINE CORPORATIONS VALUATION SCHEDULE

RAILWAY CORPORATIONS TRACK IN PLACE

1.1 In this Schedule:

1.1.1 "Class 1 track" means track in place comprising a trackage system that carries an annual gross tonnage of 25 million tons or more;

1.1.2 "Class 2 track" means track in place comprising a trackage system that carries an annual gross tonnage of 15 million tons but under 25 million tons;

1.1.3 "Class 3 track" means track in place comprising a trackage system that carries an annual gross tonnage of 5 million tons but under 15 million tons;

1.1.4 "Class 4 track" means

(i) track in place comprising a trackage system that carries an annual gross tonnage of 500,000 tons but under 5 million gross tons, or

(ii) track in place of a siding, spur or wye not classed as Class 5 track;

1.1.5 "Class 5 track" means

(i) track in place comprising a trackage system of any gauge that carries an annual gross tonnage of under 500,000 tons, or

(ii) track in place of a siding, spur or wye associated with a trackage system that carries an annual gross tonnage of under 500,000 tons, or

- 1.2.4 for Class 4 track, \$64,419 per kilometer;
- 1.2.5 for Class 5 track, \$12,452 per kilometer;
- 1.2.6 for Class 6 track, \$50,692 per kilometer;
- 1.2.7 for Class 7 track, salvage value;
- 1.2.8 for Class 11, buried fibre optic cable, \$7,146 per kilometer;
- 1.2.9 for Class 12, fibre optic cable at or above ground \$3,664 per kilometer.

PIPELINE CORPORATIONS, PIPELINES

- 2.1 The actual value of pipelines referred to in section 24.1.2 of this By-law shall, except where sections 3.1, 3.2 and 3.3 apply, be determined by applying the rates set out in Appendix "A" of this Schedule.

PIPELINE CORPORATIONS, SPECIAL CASES

- 3.1 Where, in respect of a pipeline referred to in section 24.1.2 of this By-law,
 - 3.1.1 an abandonment certificate has been issued under section 9 of the Pipeline Act, R.S.B.C. 1979, c. 328 or other certificate acceptable to Chief and Council, and the certificate has been presented to the head assessor, and
 - 3.1.2 the pipeline would, if valued under section 23.1 of this By-law and in that reference to section 19.1, 19.2 and 19.3 of this By-law, have no value

the actual value of the pipeline shall be determined using a rate of one dollar.

- 3.2 Where operations of a pipeline have been suspended for a period of one year or more, 10% of the scheduled rate for the pipe size shall be used.
- 3.3 Where a pipeline is placed directly on the ground and, except for extraordinary stream or ravine crossings, is without man-made foundations, it shall be valued at 50% of the scheduled rate if

APPENDIX "A"

<u>Outside diameter of Pipe in millimeters</u>	<u>Rate per kilometer</u>
Under 76	\$14,634
76 or more and under 88	15,722
88 or more and under 114	18,886
114 or more and under 141	28,279
141 or more and under 168	30,356
168 or more and under 219	34,608
219 or more and under 273	45,088
273 or more and under 323	70,204
323 or more and under 355	106,888
355 or more and under 406	117,369
406 or more and under 457	160,382
457 or more and under 508	233,750
508 or more and under 558	239,979
558 or more and under 609	259,953
609 or more and under 660	333,321
660 or more and under 711	353,196
711 or more and under 762	379,398
762 or more and under 863	399,372
863 or more and under 914	448,614
914 or more and under 965	474,817
965 or more and under 1016	560,743
1016 or more and under 1066	644,592
1066 or more and under 1219	703,327
1219 or more and under 1422	862,621
1422 and more	999,865

SCHEDULE 13

ELECTRICAL POWER CORPORATIONS VALUATION SCHEDULE

INTERPRETATION

1.1 In this Schedule:

"circuit kilometer" means one kilometer of electrical transmission or distribution circuitry including all necessary conductors, insulators and supporting structures required to provide a complete circuit or double circuit;

"distribution line" means the overhead and underground portion of an electrical power corporation's power line system which carries electric power from the distribution sub-station to those customers served at the secondary voltage of up to 347/600 volts or at a primary voltage of up to 19.9/34.5 kv; and

"transmission line" means all portions of an electrical power corporation's power line system other than distribution lines.

ELECTRICAL POWER DISTRIBUTION LINE CLASSIFICATION

2.1 In section 2.2 a reference to:

2.1.1 "Class 1 electrical power distribution lines" means the distribution lines of an electrical power corporation in a municipality that has a population, as of the 1981 Census of Canada, of 30,000 persons or greater, and has a parcel density of not less than 0.5 per acre,

2.1.2 "Class 2 electric power distribution lines" means the distribution lines of an electrical power corporation in a municipality, other than those referred to in Class 1,

2.1.3 "Class 3 electric power distribution lines" means the distribution lines of an electrical power corporation outside a municipality, and

- 2.1.4 "Class 4 electrical power distribution lines" means the additional conductors, insulators and supporting structures which have been installed on the towers or poles of a previously constructed line.
- 2.2 Subject to section 4.1 and 4.2, the actual value of electrical power distribution lines of an electrical power corporation shall be determined using the following rates:
- 2.2.1 Class 1, \$26,141 per circuit kilometer;
- 2.2.2 Class 2, \$18,874 per circuit kilometer;
- 2.2.3 Class 3, \$13,889 per circuit kilometer;
- 2.2.4 Class 4, \$4,785 per circuit kilometer.

ELECTRICAL POWER TRANSMISSION LINE CLASSIFICATIONS

- 3.1 In section 3.2 a reference to:
- 3.1.1 "Class 1" means an electrical transmission line rated at 69 kilovolts or less;
- 3.1.2 "Class 2 means an electrical transmission line utilizing wood or concrete poles and rated from 132 to 170 kilovolts;
- 3.1.3 "Class 3" means an electrical transmission line with a rating of 230 kilovolts and having heavy duty double circuits and metal poles;
- 3.1.4 "Class 4" means an electrical transmission line with a rating of 230 kilovolts and having double circuits and metal poles;
- 3.1.5 "Class 5" means an electrical transmission line with a rating of 230 kilovolts and having heavy duty double circuits and metal towers;
- 3.1.6 "Class 6" means an electrical transmission line with a rating of 230 kilovolts and having double circuits and metal towers;

- 3.1.7 "Class 7" means an electrical transmission line with a rating of 230 kilovolts and having wood or concrete poles;
 - 3.1.8 "Class 8" means an electrical transmission line with ratings from 287 to 360 kilovolts having a single circuit and wood or concrete poles;
 - 3.1.9 "Class 9" means an electrical transmission line with ratings from 230 to 360 kilovolts having a single circuit and metal towers;
 - 3.1.10 "Class 10" means an electrical transmission line with a rating of 500 kilovolts and having metal towers;
 - 3.1.11 "Class 11" means submarine electrical transmission line with a rating of 500 kilovolts A.C.;
 - 3.1.12 "Class 12" means a submarine electrical transmission line with a rating of 230 kilovolts D.C.; and
 - 3.1.13 "Class 13" means submarine electrical transmission line with a rating from 132 kilovolts to 138 kilovolts A.C.
- 3.2 Subject to sections 4.1 and 4.2, the actual value of electrical power transmission lines of an electrical power corporation shall be determined using the following rates:
- 3.2.1 Class 1, \$34,611 per circuit kilometer;
 - 3.2.2 Class 2, \$41,163 per circuit kilometer;
 - 3.2.3 Class 3, \$663,791 per circuit kilometer;
 - 3.2.4 Class 4, \$471,785 per circuit kilometer;
 - 3.2.5 Class 5, \$484,586 per circuit kilometer;
 - 3.2.6 Class 6, \$347,439 per circuit kilometer;
 - 3.2.7 Class 7, \$63,258 per circuit kilometer;

- 3.2.8 Class 8, \$79,215 per circuit kilometer;
- 3.2.9 Class 9, \$251,436 per circuit kilometer;
- 3.2.10 Class 10, \$297,151 per circuit kilometer;
- 3.2.11 Class 11, \$6,215,716 per circuit kilometer;
- 3.2.12 Class 12, \$152,613 per circuit kilometer; and
- 3.2.13 Class 13, \$636,601 per circuit kilometer.

ELECTRICAL POWER CORPORATION SPECIAL CASES

4.1 Where, in respect of an electrical transmission line or distribution line referred to in subsection 25.1.1 of this By-law:

4.1.1 a senior executive of the Corporation provides the head assessor with documentation certifying that the cable has been properly abandoned, and

4.1.2 the transmission or distribution line would, if valued under section 23.1 of this By-law and in that reference to sections 19.1, 19.2 and 19.3 of this By-law, have no value,

the actual value of the transmission or distribution line shall be determined using a rate of one dollar.

4.2 Where, in respect to an electrical power transmission line or distribution line which remains in place but for any reason has not been utilized for a period of one year or more, the actual value shall be determined by applying 10% of the rate prescribed for its class.

ELECTRICAL POWER LINES UNDER CONSTRUCTION

5.1 Where an electrical power transmission or distribution line referred to in section 25.1 of this By-law is under construction, the assessor shall determine the percentage complete as of October 31 and the actual value of the line shall be determined by applying the percentage complete to the rate prescribed for that class.

SCHEDULE 14

TELECOMMUNICATIONS CORPORATIONS VALUATION SCHEDULE

INTERPRETATION

1.1 In this Schedule:

"**access line**" means an individual capacity line circuit including associated cables, towers, poles and wires directly connecting a subscriber with a central telephone office;

"**C.N.R.**" means the Canadian National Railway Company;

"**fibre optics cable**" means the portion of the fibre optics system between a transmitting and receiving unit and the next transmitting and receiving unit in that system, but does not include an access line;

"**fibre optics system**" means a system of cables together with the lines, towers, poles and wires associated with those cables used for communications by means of a light guide, optical wave guide or other fibre optic technology;

"**October 31**" means October 31 of the year preceding the year for which the assessment roll or revised assessment roll is completed.

TELEPHONE CORPORATION POLE LINES, ETC.

2.1 The actual value of the pole lines, cables, towers, poles and wires of a telephone corporation shall be determined using the rate of \$372 per access line.

FIBRE OPTICS CABLE

3.1. In section 3.2

3.1.1 "Class 1 fibre optics cable" means a cable jointly owned by B.C. Tel and Telecom Canada,

3.1.2 "Class 2 fibre optics cable" means Unitel's portion of a cable jointly owned by Unitel and C.N.R. which is buried within the rail right of way,

- 3.1.3 "Class 3 fibre optics cable" means Unitel's portion of a cable jointly owned by Unitel and C.N.R. which is placed at or above ground level within the rail right of way,
- 3.1.4 "Class 4 fibre optics cable" means a cable owned by Unitel which is located primarily within an existing communications duct, and which runs between a Test Centre and a microwave site,
- 3.1.5 "Class 5 fibre optics cable" means a cable owned by Unitel which is located primarily within an existing communications duct, and which runs between a Test Centre and a railyard,
- 3.1.6 "Class 6 fibre optics cable" means a cable jointly owned by B.C. Tel and Teleglobe Canada, which is installed below ground level at an average depth within the system of less than five feet,
- 3.1.7 "Class 7 fibre optics cable" means a cable jointly owned by B.C. Tel and Teleglobe Canada, of which 80% or more is installed at or above ground level,
- 3.1.8 "Class 8 fibre optics cable" means the portion belonging to each telecommunications corporation of a cable, jointly owned by Rogers Cable, Rogers Cantel and Unitel, which is installed below ground level,
- 3.1.9 "Class 9 fibre optics cable" means a submarine cable owned by Teleglobe Canada,
- 3.1.10 "Class 10 fibre optics cable" means a cable not valued by any other rate.
- 3.2 The actual value of a fibre optics cable shall be determined using the following rates:
- | | | |
|-------|----------|--------------------------|
| 3.2.1 | Class 1, | \$127,623 per kilometer; |
| 3.2.2 | Class 2, | \$ 11,032 per kilometer; |
| 3.2.3 | Class 3, | \$ 6,206 per kilometer; |

3.2.4	Class 4,	\$ 19,408 per kilometer;
3.2.5	Class 5,	\$ 15,223 per kilometer;
3.2.6	Class 6,	\$ 51,571 per kilometer;
3.2.7	Class 7,	\$ 13,324 per kilometer;
3.2.8	Class 8,	\$ 14,873 per kilometer;
3.2.9	Class 9,	\$ 61,998 per kilometer;
3.2.10	Class 10,	\$ 66,915 per kilometer;

TELEGRAPH CORPORATIONS, POLE LINES, ETC.

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

TELECOMMUNICATIONS CORPORATIONS, METALLIC CABLE

- 5.1 The actual value of the metallic cable of a telecommunications corporation shall be determined using the following rates:
- (a) \$29,343 per kilometre, for cable below ground;
 - (b) \$16,944 per kilometer, for submarine cable.

RATE FOR ABANDONED TELECOMMUNICATIONS CABLE

- 6.1 Where, in respect of telecommunications cable referred to in subsection 25.1.2 of this By-Law,
- (a) a senior executive of the corporation provides the head assessor with documentation certifying that the cable has been properly abandoned, and
 - (b) the telecommunications cable would, if valued under section 23.1 of this By-Law and in that reference to section 19.1, 19.2 and 19.3 of this By-Law, have no value,

the actual value of the telecommunications cable, shall be determined using a rate of one dollar.

CABLES UNDER CONSTRUCTION

7. Where a fibre optics cable, of a telecommunications corporation referred to in section 25.1 of this By-law is under construction, the assessor shall determine the percentage complete as of October 31 and the actual value of the line shall be determined by applying the percentage complete to the rate prescribed for that class.

SCHEDULE 15

**RAILWAY, PIPELINE AND ELECTRIC POWER
CORPORATION RIGHTS OF WAY VALUATION SCHEDULE**

INTERPRETATION

1.1 In this Schedule:

"gathering pipelines" means pipelines for the transportation of:

1.1.1 natural gas from the final point of well-head preparation to the intake-valve at the scrubbing, processing or refining plant, or

1.1.2 petroleum or petroleum products from the delivery-valve to the intake-valve at the refining, processing or storage facilities which precede transfer of the oil to a transportation pipeline.

DETERMINATION OF VALUE

2.1 The actual value of the right of way for the items in column 1 of the table must be determined using the rates set out opposite them in column 2;

Table

Column 1	Column 2
For the track in place of a railway corporation which is located south of the 59th parallel of latitude	\$3,126 per acre
For the track in place, of a railway corporation, which is located north of the 59th parallel of latitude	\$205 per acre
For the pipelines of a pipeline corporation other than gathering pipelines	\$1,460 per acre
For the gathering pipelines of a pipeline corporation	\$136 per acre
For the transmission lines of an electrical power corporation	\$1,460 per acre
For the fibre optics cables of a telecommunications corporation	\$1,460 per acre

SCHEDULE 16

FEE FOR TRUE COPY OF ASSESSMENT NOTICE

- 1.1 The fee, referred to in section 32.3 of this By-law, for a true copy of an assessment notice shall be \$6.00 per parcel of land, interest in land or improvement referred to in the assessment notice.

SCHEDULE 17

COURT OF REVISION

- 1.1 Every member of the Court of Revision under this By-Law, before entering on his duties, shall take and subscribe before the head assessor the following oath or affirmation:

I, _____, do solemnly swear (or affirm) that I will, to the best of my judgment and ability, and without fear, favour or partiality, honestly decide the complaints to the Court of Revision which may be brought before me for trial as a member of said Court.

- 1.2 For the purposes of section 49.1 of this By-Law, the certificate by which a Court of Revision shall identify, confirm and authenticate the assessment roll and shall be in Forms 1 or 2 of the Appendix, as appropriate.

APPENDIX "A"

CERTIFICATE OF ROLL CONFIRMATION AND AUTHENTICATION
BY COURT OF REVISION

FORM 1

(for an assessment roll under Section 27.1
of the Assessment By-law)

This roll comprising the assessed values of properties within _____ and within School District No. _____ is hereby confirmed by the Court of Revision, and except as may be amended upon further appeal or by means of an entry in a supplementary assessment roll, is hereby certified to be the assessment roll for the year 19__.

Dated at _____, in the Province of British Columbia, this ____ day of _____, 19__.

Chairman, Court of Revision

Member

Member

CERTIFICATE OF ROLL CONFIRMATION AND AUTHENTICATION BY
COURT OF REVISION

FORM 2

(for a supplementary assessment roll under
sections 33.1 and 33.2 of the Assessment By-law)

This supplementary roll comprising the gross assessed values
of properties within _____ and within
School District No. _____ is hereby confirmed by the Court
of Revision, and except as may be amended upon further appeal
or by means of an entry in a further supplementary assessment
roll, is hereby certified to be a supplementary assessment
roll for the year 19__.

Dated at _____, in the Province of British
Columbia, this _____ day of _____, 19__.

Chairman, Court of Revision

Member

Member

SCHEDULE 18

IDENTIFICATION OF AMENDED ASSESSMENT

ROLL ENTRY

- 1.1 An entry on the assessment roll which has been amended by a Court of Revision under subsection 35.1.3 of this By-law shall be identified by being recorded in the addendum referred to in section 48.3 of this By-law and by printing "CRS" upon the entry in the addendum in the column headed "CLASS".

SCHEDULE 19

DISCLOSURE AND DISSEMINATION OF INFORMATION

- 1.1 The head assessor may disclose and disseminate to any person information under this By-law respecting the declared value and physical characteristics of any land, interest in land or improvement within the assessment area.