

CERTIFICATION

Pursuant to Section 86, Indian Act RSC 1985 C.I-5 and amendments thereto, I certify that the attached copy of the Coldwater Indian Band Property Assessment and Taxation Bylaw Amendment No. 1998-01 dated 08 June 1998 is a true copy of the said by-law.



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

Minister of Indian Affairs
and Northern Development



Ministre des Affaires
indiennes et du Nord canadien

Ottawa, Canada K1A 0H4

I, the Minister of Indian Affairs and Northern Development, HEREBY
APPROVE, pursuant to section 83 of the *Indian Act*, the following bylaw
made by the Coldwater Indian Band, in the Province of British
Columbia, at a meeting held on the 8th day of June, 1998.

- **Coldwater Indian Band
Property Assessment and Taxation Bylaw
Amendment No. 1998-01**

Jane Stewart

Dated at Ottawa, Ontario this 20th day of *July*, 1998.

Canada

COLDWATER INDIAN BAND
PROPERTY ASSESSMENT AND TAXATION BYLAW AMENDMENT No. 1998-01

RECITAL

WHEREAS the Council of the Coldwater Indian Band passed the Coldwater Property Assessment and Taxation Bylaw which was duly approved by the Minister of Indian Affairs pursuant to section 83 of the *Indian Act* on September 30, 1997;

AND WHEREAS it is considered to be expedient and necessary that the following Amending Bylaw be enacted for the purposes of updating and correcting the Property Assessment and Taxation Bylaw as more particularly described below;

NOW THEREFORE BE IT RESOLVED that the Council of the Coldwater Indian Band hereby enacts the following Amending Bylaw to the Property Assessment and Taxation Bylaw.

SHORT TITLE

1. This Amending Bylaw of the Property Assessment and Taxation Bylaw may be cited as the Coldwater Property Assessment and Taxation Bylaw Amendment No. 1998-01.

INTERPRETATION

2. Subsection 2(1) of the Property Assessment and Taxation Bylaw is hereby amended by deleting the definition of "assessment year" in its entirety and the following inserted in its place:

"assessment year" means the year in which taxes are to be levied.

3. Subsection 2(1) of the Property Assessment and Taxation Bylaw is amended by adding the definition "land":

"land" includes

- (a) land covered by water;
- (b) quarries, and
- (c) sand and gravel,

but does not include coal or other minerals.

4. Subsection 2(1) of the Property Assessment and Taxation Bylaw is amended by deleting the definition of "manufactured home" in its entirety and the following inserted in its place:

"manufactured home" means any structure, whether or 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:

- (a) a dwelling house or premises;
- (b) a business office or premises;
- (c) accommodation for any purpose other than those referred to in paragraphs (a) and (b);
- (d) shelter for machinery or other equipment, or;
- (e) storage, workshop, repair, construction or manufacturing facilities,

unless exempted pursuant to section 6 of the Property Assessment and Taxation Bylaw.

5. Subsection 2(1) of the Property Assessment and Taxation Bylaw is amended by adding the definition "member of an appeal board":

"member of an appeal board" includes a person who has sat as a member on a Court of Revision, Assessment Appeal Board or similar tribunal dealing with property assessment appeals .

6. Subsection 2(1) of the Property Assessment and Taxation Bylaw is amended by deleting the definition of "pipeline" in its entirety and the following inserted in its place:

"pipeline" means any pipe designed for or used in the conveyance or transmission of any substance.

PART VIII THE ASSESSMENT ROLL

7. Section 19 of the Property Assessment and Taxation Bylaw is hereby amended by deleting the word "prepare" and substituting in its place the word "complete".
8. Section 23 of the Property Assessment and Taxation Bylaw is hereby amended and reads as follows:

The assessor shall return the completed assessment roll to the taxation authority forthwith upon its completion, but not later than December 31 in any given year.

9. Section 24 of the Property Assessment and Taxation Bylaw is hereby amended and reads as follows:

Upon return of the completed assessment roll, the assessment roll is open to inspection in the Coldwater Indian Band Administration office (2249 Quilchena Avenue Merritt, BC) by any person during regular business hours.

PART IX AMENDMENTS TO ASSESSMENT ROLL

10. Subsection 26(2) of the Property Assessment and Taxation Bylaw is hereby deleted in its entirety.

11. Section 27 of the Property Assessment and Taxation Bylaw is hereby amended and reads as follows:

Where the assessment roll has been amended, the assessor shall, as soon as possible, mail a notice in the form set out in Schedule III in respect of the amended assessment to each person affected.

12. Section 31 of the Property Assessment and Taxation Bylaw is hereby amended and reads as follows:

Where there is an amendment to the assessment roll for the current year, the tax administrator shall forthwith refund any excess taxes that have been paid, together with interest at the rate of 2% per annum. Any unpaid balance shall, subject to notice of assessment and taxation, be due and payable, notwithstanding a receipt or certificate given by the tax administrator.

PART X APPEALS

13. Subsection 33(2) of the Property Assessment and Taxation Bylaw is hereby amended and reads as follows:

An appellant shall file an appeal by delivering a notice of appeal containing the information as set out in Schedule IV to the Assessment Review Committee, at the address set out in the assessment notice, by January 31 immediately following the mailing of the assessment notice.

14. Section 33 of the Property Assessment and Taxation Bylaw is hereby amended by adding subsection 33(8) which reads as follows:

33(8) The band council or the assessor may file an appeal against the assessment roll or any individual entry in the assessment roll on any ground whatever, and the Assessment Review Committee must deal with the appeal, and either confirm or alter the assessment.

15. Subsection 38(1), paragraph (a) of the Property Assessment and Taxation Bylaw is hereby amended and reads as follows:

(a) be commenced no later than 60 days after the final date for submission of the Notice of Appeal referred to in section 33; and

PART XI TAX NOTICE

16. Subsection 42(1) of the Property Assessment and Taxation Bylaw is hereby amended and reads as follows:

Upon completion of the assessment roll, and after notices of assessment are mailed pursuant to subsection 25(1), the tax administrator shall mail to every person whose name appears in the assessment roll, a tax notice in the form set out in Schedule VIII, in respect of each interest in land for which that person is liable to taxation, and, in the case of an amended assessment roll, the tax administrator shall mail an amended tax notice to every person affected by the amendment.

PART XII DUE DATE AND INTEREST

17. Section 48 of the Property Assessment and Taxation Bylaw is hereby amended and reads as follows:

Where an assessment roll is amended under this bylaw, it shall, for the purposes of this Part, be deemed to be amended as of the date of completion of the assessment roll under section 23.

SCHEDULES

- 18. "Schedule II" of the Property Assessment and Taxation Bylaw is hereby deleted in its entirety and the "Schedule II" attached to this Amendment Bylaw is substituted in its place.
- 19. "Schedule X" of the Property Assessment and Taxation Bylaw is hereby amended by correcting a typographical error which appears in the first line where the word "ASSEMENT" is misspelled, it should read "ASSESSMENT".

COMING TO FORCE

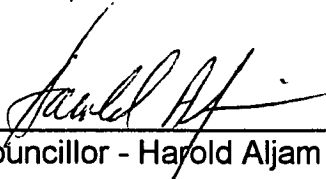
- 20. This Property Assessment and Taxation Bylaw Amendment No. 1998-01 shall come into force and effect upon approval by the Minister of Indian Affairs.

APPROVED AND PASSED at a duly convened meeting of the Coldwater Band Council held on the 8 day of June, 1998.

A Quorum of Council consists of (4) members of Council.

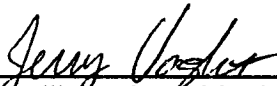


F. Gordon Antoine - Chief

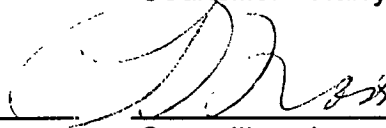


Councillor - Harold Aljam

Councillor - Harry Spahan



Councillor - Jerry Voght



Councillor - Lorraine Moses



Councillor - Laura Antoine



Councillor - S. Ronald Aljam

SCHEDULE II

Classes of Property (subsection 16(1))

Prescribed Classes of Property:

1. Class 1 - Residential
2. Class 2 - Utilities
3. Class 3 - Unmanaged Forest Land
4. Class 4 - Major Industry
5. Class 5 - Light Industry
6. Class 6 - Business and Other
7. Class 7 - Managed Forest Land
8. Class 8 - Recreational Property/Non-Profit Organizations
9. Class 9 - Farm
10. Split Classification

Class 1 - Residential

1. Class 1 property shall include only:
 - (a) land or improvements, or both, used for residential purposes, including single family residences, duplexes, multi-family residences, apartments, condominiums, manufactured 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:
 - (i) hotels or motels other than the portion of the hotel or motel building occupied by the owner as his residence, and
 - (ii) land or improvements or both that are owned by the Crown in right of Canada or the Province of British Columbia, or by an agent of either, and are used for the purposes of:
 - (A) a penitentiary or correctional centre;
 - (B) a provincial mental health facility as defined in the *Mental Health Act*, or
 - (C) a hospital for the care of the mentally or physically handicapped; and

- (iii) 20 or more strata lots
 - (A) on a parcel or contiguous parcels,
 - (B) controlled or managed by persons, or a person, who control or manage 85% or more of the strata lots on the parcel or contiguous parcels referred to in clause (A), and
 - (C) offered for rent, or rented, for periods of less than 7 days to persons, or a person, as overnight accommodation for at least 50% of the 12 month period ending on October 31 of the year during which the assessment roll is completed;
- (b) improvements on land classified as a farm and used in connection with the farm operation, including the farm residence and outbuildings;
- (c) land having no present use and which is neither specifically zoned nor held for business, commercial, forestry or industrial purposes;
- (d) land or improvements, or both, used for child daycare purposes, including group daycares, preschools, special needs daycares, family daycares, out of school care, residential care, emergency care and child minding, as defined in the *Community Care Facility Act* or regulations to that Act.

Class 2 - Utilities

- 2. Class 2 property shall include only land or improvements, or both, used or held for purposes of, or the purposes ancillary to, the business of:
 - (a) transportation by railway;
 - (b) transportation, transmission or distribution by pipeline;
 - (c) communication by telegraph or telephone, including transmission of messages by means of electric currents or signals for compensation;
 - (d) generation, transmission, or distribution of electricity; or
 - (e) receiving, transmission and distribution of closed circuit television; but does not include that part of land or improvements, or both:

- (f) included in Classes 1, 4 or 8,
- (g) used as an office, retail sales outlet, administration building or purpose ancillary thereto, or
- (h) used for a purpose other than a purpose defined in paragraphs (a) or (e) of this class.

Class 3 - Unmanaged Forest Land

- 3. Class 3 property shall include only land meeting the definition of forest land which is not classified as managed forest land.

Class 4 - Major Industry

- 4. Class 4 property shall include only the property referred to in subsection 17(3) of this bylaw, that is to say:
 - (a) land used in conjunction with the operation of industrial improvements, and
 - (b) industrial improvements.

Class 5 - Light Industry

- 5. Class 5 property shall include only land or improvements, or both, 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 or improvements, or both,
 - (a) included in class 2 or 4,
 - (b) 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
 - (c) used for processing, manufacturing or storage of food or non-alcoholic beverages.

Class 6 - Business And Other

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

Class 7 - Managed Forest Land

7. Class 7 property shall include only 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:

- (a) 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) museum;
- (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;

- (b) that part of any land and improvements used or set aside for use as a place of public worship or as a meeting hall for a non-profit fraternal organization of persons of either or both sexes, together with the facilities necessarily incidental to that use, for at least 150 days in the year ending 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 and 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. Class 9 property shall include only land classified as farm land.

Split Classification

- 10. Where a property falls into two or more prescribed classes the assessor shall determine the share of the actual value of the property attributable to each class and assess the property according to the proportion each share constitutes of the total actual value.