



Indian and Northern  
Affairs Canada

Affaires indiennes  
et du Nord Canada

Deputy Minister

Sous-ministre

Ottawa, Canada  
K1A 0H4

On behalf of the Minister of Indian Affairs  
and Northern Development, I HEREBY APPROVE,  
pursuant to Section 83 of the Indian Act, the  
following by-law made by the Council of the  
Kamloops Indian Band, in the Province of  
British Columbia, at a meeting held on the  
8th day of April, 1991.

- **Kamloops Indian Band Property Rates,  
Classification and Miscellaneous  
Amendment By-Law**

Dated at HULL, Quebec

this 15<sup>th</sup> day of August, 1991

**KAMLOOPS INDIAN BAND  
PROPERTY RATES, CLASSIFICATION AND MISCELLANEOUS  
AMENDMENT BY-LAW**

WHEREAS:

The Kamloops Indian Band has passed the Assessment By-law, the Taxation By-law, and the Taxation Expenditure By-law, all of which were approved by the Minister of Indian Affairs on August 31, 1990, pursuant to Section 83 of the Indian Act.

AND WHEREAS:

The Kamloops Indian Band passed the Taxation Amendment By-law which was approved by the Minister of Indian Affairs in 1991, pursuant to Section 83 of the Indian Act.

AND WHEREAS:

It is necessary to make certain amendments to the aforesaid By-laws, and to adopt a further by-law for the purposes of implementing the Kamloops Indian Bands' taxation system.

BE IT HEREBY RESOLVED

that the Chief and Council of the Kamloops Indian Band enacts the following By-law pursuant to the Indian Act, and in particular Section 83(1) (a)(i), (b), (c) (e) and (g) of the Indian Act.

**1. SHORT TITLE**

This by-law may cited as the Rates, Classification and Miscellaneous Taxation By-law.

**2. AMENDMENTS TO DEFINITIONS**

(A) The Assessment By-law, Taxation By-law, and Expenditure By-law are amended by adding the following definitions to Section 2 thereof:

"cost of industrial improvement"

means the cost of replacing an existing industrial improvement with an improvement that

(a) has the same area and volume as the existing industrial improvement,

(b) serves the same function that the existing industrial improvement was designed for or, where the existing industrial improvement is no longer used for that function, serves the same function that the existing industrial improvement now serves, and

(c) is constructed using current, generally accepted construction techniques and materials for the type of improvement being constructed.

"industrial improvement"

means an improvement that is part of a plant that is designed, built and can be used for the purpose of one or more of the following:

(a) mining, extracting, beneficiating or milling of metallic or non-metallic ore;

(b) mining, breaking, washing, grading or beneficiating of coal;

(c) producing of aluminum;

(d) smelting or refining of metal from ore or ore concentrate;

(e) manufacturing of refined petroleum and natural gas products including fuels, blended oils and greases;

(f) manufacturing of lumber or other sawmill and planing mill products;

(g) manufacturing of wood veneer, plywood, particle board, wafer board, hardboard and similar products;

(h) manufacturing of gypsum board;

(i) manufacturing of pulp, paper or linerboard;

(j) manufacturing of chemicals;

(k) manufacturing of chemical fertilizer;

(l) manufacturing of synthetic resins or the compounding of synthetic resins into moulding compounds;

- (m) manufacturing of cement;
- (o) manufacturing sheet glass or glass bottles;
- (p) building, refitting or repairing ships;
- (q) loading cargo onto sea going ships or barges, including associated cargo storage and loading facilities.

"net taxable value" means the assessed value of land or improvements in the assessment area after the application of all applicable exemptions from taxation as set out in the Assessment By-law and the Taxation By-law.

"parcel" means a lot, block, or other area in which real property is held or into which real property is subdivided.

(B) For the taxation year 1991 only, the definition of "real property" in the Assessment By-law, Taxation By-law, Expenditure By-law is amended to exclude the word "highway" from such definition.

### **3. RATES AND CLASSIFICATIONS OF PROPERTY:**

(A) Pursuant to Section 7 of the Taxation By-law, real property shall be classified in accordance with the classes of property set out in Schedule "A" which is attached to and forms part of this By-law.

(B) Pursuant to Section 7 of the Taxation By-law, the tax rates for each class of property shall be in accordance with Schedule "B" which is attached to and forms part of this By-law.

### **4. RATES FOR UTILITIES:**

Pursuant to Section 7 of the Assessment By-law, the assessor shall determine the actual value of the property set out in that section by applying the methods and rates set out in the following Schedules which are attached to and form part of this By-law:

(A) Schedule "C" being the Electrical Power Corporations Valuation Schedule;

(B) Schedule "D" being the Railway, Pipeline and Electric Power Corporation Rights of Way Valuation Schedule;

(C) Schedule "E" being the Telephone and Telegraph Corporations Valuation Schedule;

(D) Schedule "F" being the Railway and Pipeline Corporations Valuation Schedule;

**5. INDUSTRIAL IMPROVEMENTS:**

Pursuant to Section 6 of the Assessment By-law as amended by Section 6(B) of this Rates, Classification and Miscellaneous Taxation By-law, the Chief and Council hereby adopt the following Schedules for the purpose of determining the cost of an industrial improvement and establishing rates, formulae, rules or principles for the calculation of such cost:

(A) Schedule "G" being the Depreciation of Industrial Improvements Schedule;

(B) Schedule "H" being the Prescribed Manuals Schedule.

**6. MISCELLANEOUS AMENDMENTS TO THE ASSESSMENT BY-LAW:**

(A) Section 4 of the Assessment By-law is amended by adding the following:

(5) the interest of a Band member in real property;

(6) the interests in real property of a corporation whose shares are held exclusively and beneficially by Band members. Without restricting the foregoing, and for greater certainty, if a corporation's shares are held, in whole or in part, by Band members in trust for any person who is not a Band member then such corporation's real property is not exempt pursuant to this part.

(B) Section 6 of the Assessment By-law is deleted and the following substituted therefor:

(A) Without limiting the application of Sections 5(A) and (B), where an industry, commercial undertaking, public utility enterprise, or other operation is carried on within the assessment area, the land and improvements so used shall be valued as the property of a going concern.

(B) For the purposes of determining the cost of an industrial improvement the Chief and Council may, by by-law approved by the Minister, adopt manuals establishing rates, formulae, rules or principles for the calculation of cost.

(C) Chief and Council may, by by-law approved by the Minister, exempt from the definition of industrial improvement a plant or class of plants that has less than a prescribed capacity and may prescribe different capacities for various types of plants.

(C) Notwithstanding the provisions of Section 2 of the Taxation Amendment By-law, Section 25 (A) of the Assessment Act is deleted and the following substituted therefor:

Within 30 days of the delivery of the assessment notices pursuant to Section 16, the Chief and Council shall prescribe the date on which the Assessment Review Committee shall commence its sittings, which shall be before end of the year in which taxes are to be levied on the basis of the assessment roll.

(D) Section 7 (C) of the Assessment By-law is deleted and the following substituted therefor:

(C) For the purposes of subsection (A)(4) and (5), "right of way" does not include:

(1) land of which the corporation referred to in subsection (A)(1), (3) or the railway referred to in subsection A(2) is not the owner within the meaning of this by-law, and

(2) land that the corporation or railway referred to in subsection (A)(1), (2) or (3) leases to a leasee.

(D) For the purpose of applying subsection (A)(2), 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.

## **7. EXEMPTIONS FROM INDUSTRIAL IMPROVEMENTS**

Pursuant to section 6(C) of the Assessment By-law, as amended by section 6(B) of this Rates, Classification and Miscellaneous Taxation By-law, the Chief and Council hereby adopt Schedule "I" being the exemptions from industrial improvements schedule.

## **8. MISCELLANEOUS AMENDMENTS TO THE TAXATION BY-LAW:**

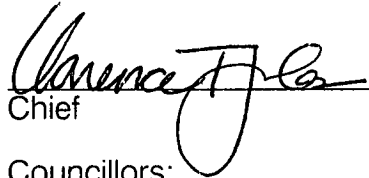
(A) Section 7(C) of the Taxation By-law is deleted and the following substituted therefore:

The resolution for levying taxes other than local improvement charges shall express the rate of tax being applied against each \$1,000 of net taxable value of property.

(B) Section 9 of the Property Taxation By-law is deleted and the following substituted therefor:


The amount of taxes payable in respect of taxes levied under Section 7 or 8 shall be determined by applying the tax rate to the assessed value of the real property, after application of all applicable exemptions from taxation as set out in the Assessment By-law and the Property Taxation By-law.

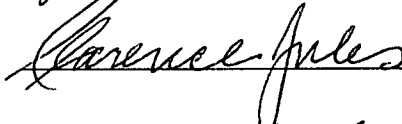
Approved by Chief and Council this 8 day of APRIL, 1991.

  
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Chief

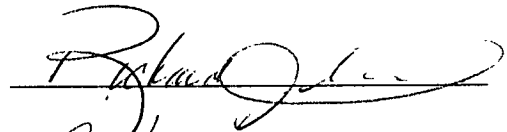
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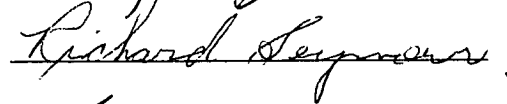
  
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## SCHEDULE "A"

### CLASSES OF PROPERTY

#### 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, 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
    - (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, 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, RSCBC 1979, c. 256, or
      - (C) a hospital for the care of the mentally or physically handicapped;
  - (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.

#### Class 2 - utilities

2. Class 2 property shall include only land or improvements, or both, used or held for the purposes of, or for 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) to (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
  - (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.

**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) 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;
- (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 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.

SCHEDULE "B"

For the year 1991 there shall be levied on all taxable property in the assessment area a tax on each class of property prescribed by the Chief and Council at the rate set out opposite that class in Column 2 of the following table:

Column 1	Column 2
Class of Property prescribed under the Kamloops Indian Band Property Taxation Bylaw	Rate of tax applied against each \$1,000 of Net Taxable Value of Property
Class 1 - Residential	.1510
Class 2 - Utilities	.5285
Class 3 - Unmanaged Forest Land	.6040
Class 4 - Major Industry	.5134
Class 5 - Light Industry	.5134
Class 6 - Business and Other	.3700
Class 7 - Managed Forest Land	.4530
Class 8 - Recreational Property/ Non-Profit Organization	.1510

## Schedule "C"

### ELECTRICAL POWER CORPORATIONS VALUATION SCHEDULE

#### Interpretation

1. In this regulation

"**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 19.9/34.5kv;

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

#### Application

2. This schedule shall be used for determinations of value for the purposes of assessment for the 1991 and subsequent taxation years.

#### Electrical power distribution line classification

3. (1) In this section a reference to

- (a) "Class 1 electric 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,
- (b) "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,
- (c) "Class 3 electric power distribution lines" means the distribution lines of an electrical power corporation outside a municipality, and
- (d) "Class 4 electric power distribution lines" means the additional conductors, insulators and supporting structures which have been installed on the powers or poles of a previously constructed line.

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

- (a) Class 1, \$26,587 per circuit kilometer;
- (b) Class 2, \$19,196 per circuit kilometer;
- (c) Class 3, \$14,125 per circuit kilometer;
- (d) Class 4, \$4,867 per circuit kilometer.

#### **Electrical power transmission line classifications**

4. (1) In this section a reference to

- (a) "Class 1" means an electrical transmission line rated at 69 kilovolts or less,
- (b) "Class 2" means an electrical transmission line utilizing wood or concrete poles and rated from 132 to 138 kilovolts,
- (c) "Class 3" means an electrical transmission line with a rating of 230 kilovolts and having heavy duty double circuits and metal poles,
- (d) "Class 4" means an electrical transmission line with a rating of 230 kilovolts and having double circuits and metal poles,
- (e) "Class 5" means an electrical transmission line with a rating of 230 kilovolts and having heavy duty double circuits and metal towers,
- (f) "Class 6" means an electrical transmission line with a rating of 230 kilovolts and having double circuits and metal towers,
- (g) "Class 7" means an electrical transmission line with a rating of 230 kilovolts and having wood and concrete poles,
- (h) "Class 8" means an electrical transmission line with a ratings from 287 to 360 kilovolts having a single circuit and wood or concrete poles or concrete poles,
- (i) "Class 9" means an electrical transmission line with a rating of 230 kilovolts and having double circuits and metal poles,
- (j) "Class 10" means an electrical transmission line with a rating of 500 kilovolts and having metal towers,
- (k) "Class 11" means submarine electrical transmission line with a rating of 500 kilovolts A.C.,

- (l) "Class 12" means submarine electrical transmission line with a rating of 230 kilovolts D.C., and
- (m) "Class 13" means submarine electrical transmission line with a rating from 132 kilovolts to 138 kilovolts A.C.

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

- (a) Class 1, \$31,971 per circuit kilometer;
- (b) Class 2, \$40,460 per circuit kilometer;
- (c) Class 3, \$798,488 per circuit kilometer;
- (d) Class 4, \$453,356 per circuit kilometer;
- (e) Class 5, \$477,568 per circuit kilometer;
- (f) Class 6, \$315,803 per circuit kilometer;
- (g) Class 7, \$59,587 per circuit kilometer;
- (h) Class 8, \$70,166 per circuit kilometer;
- (i) Class 9, \$212,560 per circuit kilometer;
- (j) Class 10, \$280,359 per circuit kilometer;
- (k) Class 11, \$6,887,564 per circuit kilometer;
- (l) Class 12, \$168,544 per circuit kilometer;
- (m) Class 13, \$526,455 per circuit kilometer;

### **Electrical power corporation special cases**

5. Where, in respect to an electrical power transmission line or an electrical power 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.

## Schedule "D"

### RAILWAY, PIPELINE AND ELECTRIC POWER CORPORATION RIGHTS OF WAY VALUATION REGULATION

#### Interpretation

1. In this schedule "**gathering pipelines**" means pipelines for the transportation of
  - (a) natural gas from the final point of well-head preparation to the intake-valve at the scrubbing, processing or refining plant, or
  - (b) 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.

#### Application

2. This schedule shall be used for determinations of value for the purposes of assessment for the 1991 and subsequent taxation years.

#### Determination of value

3. 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**

<b>Column 1</b>	<b>Column 2</b>
For the track in place of a railway corporation	\$2410 per acres
For the pipelines of a pipeline corporation other than gathering pipelines	\$980 per acre
For the gathering pipelines of a pipeline corporation	\$136 per acre
For the transmission lines of an electrical power corporation	\$980 per acre
For the fibre optics cables of a telecommunications corporation	\$980 per acre

**Schedule "E"**  
**TELEPHONE AND TELEGRAPH**  
**CORPORATIONS VALUATION SCHEDULE**

**Interpretation**

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;

"**fibre optics cable**" means the portion of a 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 light guide, optical wave guide or other fibre optic technology;

"**September 30**" means September 30 in the year preceding the year for which the assessment roll or revised assessment roll is completed.

**Application**

2. This schedule shall be used for determinations of value for the purposes of assessment for the 1991 and subsequent taxation years.

**Telephone corporation pole lines, etc.**

3. The actual value of the pole lines, cables, towers, poles and wires of a telephone corporation shall be determined using the rate of \$373 per access line.

**Fibre optics cable**

4. (1) In this section
- (a) "Class 1 fibre optics cable" means a cable for which less than 25% of the capital expenditure to complete the cable has been expended by September 30,



- (b) "Class 2 fibre optics cable" means a cable for which 25 to 49% of the capital expenditure to complete the cable has been expended by September 30,
- (c) "Class 3 fibre optics cable" means a cable for which 50 to 74% of the capital expenditure to complete the cable has been expended by September 30,
- (d) "Class 4 fibre optics cable" means a cable for which 75 to 99% of the capital expenditure to complete the cable has been expended by September 30, and
- (e) "Class 5 fibre optics cable" means a complete fibre optics cable on September 30.

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

- (a) for "Class 1 fibre optics cable",
  - (i) \$15,200 per kilometer if
    - (A) the cable is encased in a conduit,
    - (B) the average depth of the conduit in the system is more than 3 feet, and
    - (C) 80% or more of the cable is installed below ground level,
  - (ii) \$2,550 per kilometer if the cable
    - (A) is not encased in a conduit, and
    - (B) is installed below ground level at an average depth in the system of less than 5 feet,
  - (iii) \$1,650 per kilometer if 80% or more of the cable is installed at or above ground level, and
  - (iv) \$8,450 per kilometer, in any other case;
- (b) for "Class 2 fibre optics cable",
  - (i) \$45,050 per kilometer if
    - (A) the cable is encased in a conduit,
    - (B) the average depth of the conduit in the system is more than 3 feet, and

- (C) 80% or more of the cable is installed below ground level,
  - (ii) \$7,750 per kilometer if the cable
    - (A) is not encased in a conduit, and
    - (B) is installed below ground level at an average depth in the system of less than 5 feet,
  - (iii) \$4,900 per kilometer if 80% or more of the cable is installed at or above ground level, and
  - (iv) \$24,950 per kilometer, in any other case;
- (c) for "Class 3 fibre optics cable",
- (i) \$75,500 per kilometer if
    - (A) the cable is encased in a conduit,
    - (B) the average depth of the conduit in the system is more than 3 feet, and
    - (C) 80% or more of the cable is installed below ground level,
  - (ii) \$12,650 per kilometer if the cable
    - (A) is not encased in a conduit, and
    - (B) is installed below ground level at an average depth in the system of less than 5 feet,
  - (iii) \$8,200 per kilometer if 80% or more of the cable is installed at or above ground level, and
  - (iv) \$41,850 per kilometer, in any other case;
- (d) for "Class 4 fibre optics cable",
- (i) \$106,000 per kilometer if
    - (A) the cable is encased in a conduit,
    - (B) the average depth of the conduit in the system is more than 3 feet, and
    - (C) 80% or more of the cable is installed below ground level,
  - (ii) \$17,750 per kilometer if the cable

- (A) is not encased in a conduit, and
  - (B) is installed below ground level at an average depth in the system of less than 5 feet,
  - (iii) \$11,500 per kilometer if 80% or more of the cable is installed at or above ground level, and
  - (iv) \$58,750 per kilometer, in any other case;
- (e) for "Class 5 fibre optics cable",
- (i) \$121,750 per kilometer if
    - (A) the cable is encased in a conduit,
    - (B) the average depth of the conduit in the system is more than 3 feet, and
    - (C) 80% or more of the cable is installed below ground level,
  - (ii) \$20,400 per kilometer if the cable
    - (A) is not encased in a conduit, and
    - (B) is installed below ground level at an average depth in the system of less than 5 feet,
  - (iii) \$13,200 per kilometer if 80% or more of the cable is installed at or above ground level, and
  - (iv) \$67,500 per kilometer, in any other case.

Telegraph corporations, pole lines, etc.

5. 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 kilometer.

**Telecommunications corporation, metallic cable**

6. The actual value of the metallic cable of a telecommunications corporation shall be determined using the following rates;

- (a) \$32,950 per kilometer, for cable below ground;
- (b) \$19,000 per kilometer, for submarine cable.

**Rate for abandoned telecommunications cable**

7. Despite sections 4 and 6, the rate used to determine the actual value of a fibre optic or metallic cable of a telecommunications corporation referred to in section 27(1)(a) of the Act shall be reduced to zero if

- (a) a senior executive of the corporation gives the head assessor a letter certifying that the cable has not been used by the corporation for at least one year.

## Schedule "F"

### RAILWAY AND PIPELINE CORPORATIONS VALUATION SCHEDULE

#### Application

1. This schedule shall be used for determinations of value for the purposes of assessment for the 1991 and subsequent taxation years.

#### Railway corporations track in place

3. (1) In this section a reference to
- (a) "Class 1 track" means track in place comprising a trackage system that carries an annual gross tonnage of 25 million tons or more,
  - (b) "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,
  - (c) "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,
  - (d) "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
  - (e) "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
    - (iii) track in place of a siding, spur or wye which is not in use on September 30 in the year preceding the year for which the assessment roll or revised assessment roll is prepared, was unused for the immediately preceding year, and is not useable in any other trackage system, and
  - (f) "Class 6 track" means track in place comprising a trackage system where the gauge of the track is not more than 90% of that which is standard for trackage systems in Classes 1 to 4.

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

- (a) for Class 1 track, \$134,600 for each kilometer;
- (b) for Class 2, track, \$111,100 for each kilometer;
- (c) for Class 3, track, \$75,300 for each kilometer;
- (d) for Class 4, track, \$65,700 for each kilometer;
- (e) for Class 5, track, \$12,700 for each kilometer;
- (f) for Class 6, track, \$51,700 for each kilometer;

### **Pipeline corporations, pipelines**

4. The actual value of pipelines referred to in section 7(A)(3) of the Assessment By-law shall, except where section 5 applies, be determined by applying the rates set out in the Schedule.

### **Pipeline corporations, special cases**

5. (1) Where, in respect of a pipeline referred to in section 7(A)(3) of the Assessment By-law an abandonment, certificate has been issued under section 9 of the Pipeline Act and the certificate has been presented to the Head Assessor the actual value of the pipeline shall be determined using a rate of zero.

(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) 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

- (a) the length of that section of the pipeline is 20 km or over, and
- (b) the diameter of the pipe, throughout the section, is not more than 168 mm.

## SCHEDULE

Outside diameter of Pipe in millimeters	Rate per Kilometer
under 76	\$ 14 800
76 or more and under 88	15 900
88 or more and under 114	19 100
114 or more and under 141	28 600
141 or more and under 168	30 700
168 or more and under 219	35 000
219 or more and under 273	45 600
273 or more and under 323	71 000
323 or more and under 355	108 100
355 or more and under 406	118 700
406 or more and under 457	162 200
457 or more and under 508	236 400
508 or more and under 558	242 700
558 or more and under 609	262 900
609 or more and under 660	337 100
660 or more and under 711	357 200
711 or more and under 762	383 700
762 or more and under 863	403 900
863 or more and under 914	453 700
914 or more and under 965	480 200
965 or more and under 1016	567 100
1016 or more and under 1066	651 900
1066 or more and under 1219	711 300
1219 or more and under 1422	872 400
1422 and more	1 011 200

## Schedule "G"

### DEPRECIATION OF INDUSTRIAL IMPROVEMENTS SCHEDULE

#### Interpretation

1. In this schedule

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

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

- (a) the year in which the plant first commenced operation, or
- (b) 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

- (a) calculating the total cost of the industrial improvement,
- (b) 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,
- (c) adding the weighted ages of all of the parts of the industrial improvement, and
- (d) 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 6(B) of the By-law, depreciation of an industrial improvement shall be applied in accordance with the following formula:

depreciation = annual depreciation rate x age

- (a) "annual depreciation rate" is the percentage rate set out in the Schedule for the category of plant of which the industrial improvement is a part, and



- (b) "age" is the chronological age or where parts of an industrial improvement have different chronological ages, the effective age of the industrial improvement.

### **Maximum depreciation**

3. If the depreciation determined under section 2 for an industrial improvement is equal to or in excess of 80%, the depreciation shall be deemed to be 80%.

### **Closure Allowance**

- 4. (1) If the head assessor determines
  - (a) that a plant is closed on or before September 30 of any year and the owner of the plant or a senior executive officer of the corporation that owns the plant confirms in writing that the closure is permanent, or
  - (b) that a plant has been closed for a minimum of 3 consecutive years immediately preceding September 30 in any year and the owner of the plant or a senior executive officer of the corporation that owns the plant confirms in writing the fact that the plant is closed and the duration of that closure.

the depreciation applicable to industrial improvements that are part of the plant shall, for the purposes of the assessment roll in the succeeding year, be deemed to be an amount sufficient to reduce the actual value of the industrial improvements to 10% of the cost of those industrial improvements.

- (2) If the head assessor determines that
  - (a) a separate industrial improvement within a plant is permanently closed or shut down on or before September 30 in any year and the owner or plant manager of the plant confirms in writing that the closure or shut down is permanent, or
  - (b) a separate industrial improvement within a plant has been closed or shut down for a minimum of 3 consecutive year immediately preceding September 30 in any year and the owner 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.

(3) Subsection (2) applies only with respect to a complete industrial improvement and shall not be applied to a part of an industrial improvement.

(4) If a previously closed plant or industrial improvement is reopened or reactivated, this section ceased to apply for the purpose of the assessment roll in the

succeeding year and depreciation shall be determined in accordance with sections 2 and 3.

**SCHEDULE**  
**INDUSTRIAL IMPROVEMENT DEPRECIATION RATES**

Category	Annual Rate of Depreciation
(a) mining, extracting, beneficiating or milling of metallic or non-metallic ore	6.5
(b) mining, breaking, washing, grading or beneficiating of coal	4.0
(c) producing of aluminum	3.0
(d) smelting or refining of metal from ore or ore concentrate	3.0
(e) manufacturing of refined petroleum and natural gas products including fuels, blended oils and greases	3.0
(f) manufacturing of lumber or other sawmill and planing mill products	4.0
(g) manufacturing of wood veneer, plywood, particle board, wafer board, hardboard and similar products	4.0
(h) manufacturing of gypsum board	3.0
(i) manufacturing of pulp, paper or linerboard	3.0
(j) manufacturing of chemicals	4.0
(k) manufacturing of chemical fertilizer	3.0
(l) manufacturing of synthetic resins or the compounding of synthetic resins into moulding compounds	3.0
(m) manufacturing of cement	3.0
(n) manufacturing of insulation	3.0
(o) manufacturing of sheet glass or glass bottles	3.0
(p) building, refitting or repairing ships	5.0
(q) (i) loading cargo onto sea going ships or barges, including associated cargo storage and loading facilities (except grain elevators)	5.0
(q) (ii) grain elevators associated with loading cargo onto sea going ships or barges	2.5

**SCHEDULE "H"**  
**PRESCRIBED CAPACITY REGULATION**

**Manual for determining cost of industrial improvement**

1. Volumes 1 and 2 of the British Columbia Assessment Authority Major Industrial Properties Manual are prescribed for the purposes of the definition of "cost of industrial improvement" in section 6(B) of the Assessment By-law.

**Other manual**

2. The Marshall Valuation Service, as compiled by Marshall and Swift, is prescribed for the purpose of defining the "cost of industrial improvement" in section 6(B) of the Assessment By-law to the extent directed in Volumes 1 and 2 of the British Columbia Assessment Authority Major Industrial Properties Manual.

## SCHEDULE "I"

### EXEMPTION FROM INDUSTRIAL IMPROVEMENTS SCHEDULE

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 improvements" in the Assessment By-law.

TABLE

Column 1 Plant	Column 2 Capacity
1. Placer mines	500 m <sup>3</sup> pay dirt per day
2. Mines, other than coal mines or placer mines	75 tonnes milling capacity per day or no milling capacity
3. Natural gas	2 850 000 m <sup>3</sup> per day
4. 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
5. 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
6. Chemical plants	5000 tonnes per year
7. Building, refitting or repairing ships	750 tonnes light displacement weight retrieval capacity or no retrieval capacity

2. The prescribed capacity for the purpose of the definition of "improvements" in the Assessment By-law

- (a) for vessels in wineries, 20,000 or more gallons, and
- (b) for vessels not in wineries
  - (i) 5,000 or more gallons, or
  - (ii) 800 or more cubic feet.