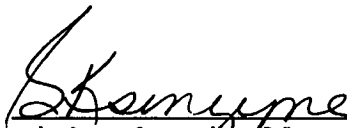


**CERTIFICATION**

Pursuant to Section 86, Indian Act RSC 1985 C.I-5 and amendments thereto, I certify that the attached copy of the Kamloops Indian Band Taxation and Implementation Amendment By-law No. 1997-2, dated 13th. day of May 1997 is a true copy of the said by-law.

  
Richard Frizell, Director  
Lands and Trust Services,  
a Superintendent as defined in  
Sec 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 by-law  
made by the Kamloops Indian Band, in the Province of British Columbia,  
at a meeting held on the 13<sup>th</sup> day of May, 1997.

- **Taxation and Implementation  
Amendment By-law No. 1997-02**

*Jane Stewart*

Dated at Ottawa, Ontario this 4<sup>th</sup> day of July, 1997.

Canada

## KAMLOOPS INDIAN BAND

### TAXATION AND IMPLEMENTATION AMENDMENT BY-LAW NO. 1997- 02.

#### WHEREAS:

In 1990 the Kamloops Indian Band enacted the Kamloops Indian Band Assessment By-law, and the Taxation By-law pursuant to Section 83 of the *Indian Act*.

#### AND WHEREAS:

Since that time the Kamloops Indian Band has passed various amendments to these by-laws and various other by-laws which collectively form the Kamloops Indian Band property taxation scheme.

#### AND WHEREAS:

It is necessary to make certain amendments to these By-laws, and to adopt a further by-law for the purposes of implementing the Kamloops Indian Band's property 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 of the *Indian Act*.

#### SHORT TITLE

1. This by-law may be cited as the Taxation Amendment By-law No. 1997-02.
2. The following definitions are added to section 2 of the *Assessment By-law*:

“actual value” means the marked value of the fee simple interest in land and improvements.

“assessment area” means the Reserve as defined in this By-law.

3. Section 4 of the *Assessment By-law* is hereby amended by adding the following immediately after 4(6):

(7) real property or an interest in real property which is exempt from assessment or taxation pursuant to legally binding written agreement entered into by the Federal Crown on behalf of the Band or by the Band with the holder or

occupant of the real property or interest in real property before the coming into force of this By-law and the Taxation By-law.

4. The *Assessment By-law* is hereby amended by adding the following as section 4.1 immediately following section 4.:

The assessor shall use the date of December 31 of the preceding year for the purposes of determining the entitlement to an exemption under this or any other section of this By-law.

5. The *Assessment By-law* is hereby amended by adding the following as section 4.2 immediately following 4.1:

Where real property is held or occupied in either case by two or more persons, and the interest of one or more of these persons in the real property is exempt from assessment, the assessor shall allocate the assessment between exempt and assessable interests as follows:

- (a) the whole of the assessment for the real property shall be allocated to the interest in the real property held by any paramount holder or occupant, if there is one, considering the actual land use and occupation; and otherwise
- (b) the assessment for that real property shall be allocated between the exempt and assessable interests in same, considering the actual land use and occupation;

and only that portion of the assessment of that real property allocated to the assessable interests shall be recorded by the assessor in the assessment roll.

6. The following is added as section 5.1 of the *Assessment By-law*:

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

(B) The actual value of property for an assessment roll is to be determined as if on the valuation date

(i) the property and all other properties were in the physical condition that they are in on October 31 following the valuation date, and

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

7. Section 7(A) of the *Assessment By-law* is hereby amended by replacing it with the following:

Except as provided in subsection (C), the assessor shall determine the actual value of real property as if the taxable interest were held without encumbrance or restriction.

8. Section 14(A) of the *Assessment By-law* is hereby amended by replacing it with the following:

14(A) On or before December 31 of each year or so soon thereafter as may be practical the assessor shall complete a new assessment roll containing a list of each property within the assessment area.

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

9. Section 16(A) of the *Assessment By-law* is hereby amended by replacing it with the following:

As soon as practical after receipt of the assessment roll, the Collector shall:

(1) deliver to every person listed in the assessment roll whose real property or interest in real property is assessed, an assessment notice in the prescribed form, and

(2) post a notice in the office of the Kamloops Band Administration and publish the notice for at least two consecutive editions of the Kamloops Indian Band Newsletter, containing the information set out in sub-section (B).

10. Section 17(D) of the *Assessment By-law* is hereby amended by removing the word "receipt" in the last line and substituting the word "mailing".

11. Section 19(A)(1) of the *Assessment By-law* is amended by substituting the following:

(1) hear and determine all appeals from assessment notices.

12. Section 25(A) of the *Assessment By-law* is amended by substituting the following:

The Assessment Review Committee shall commence its sittings on or before December 15th of the year in which the taxes under review are payable.

13. Section 29 of the *Assessment By-law* is amended by substituting the following:
    - (A) Within 7 days from the hearing of all appeals, the Assessment Review Committee shall submit to the Head Assessor its decisions on each appeal, including the vote of each member of the Committee, either in favour or against the allowing of the appeal.
    - (B) Within 15 days from the receipt of the decision of the Assessment Review Committee, the head assessor shall prepare an Assessment Review Committee Decision Roll, showing the decisions in all appeals.
  14. Section 30(A) and (A.1) of the Assessment By-law are amended by substituting the following:
    - (A) The head assessor shall as soon as practical notify in writing each appellant and person affected by the appeal, of the decision of the Assessment Review Committee.
    - (A.1) The head assessor shall as soon as practical forward the Decision Roll referred to in 29(B) to the Chairman of the Assessment Review Committee for certification.
  15. Section 30 (B) of the *Assessment By-law* is amended by substituting the following:
    - (B) The notice given under subsection (A) shall state that the appellant may, within 30 days of the date of the written notice provided pursuant to subsection (A), appeal the decision of the Assessment Review Committee to a Court of competent jurisdiction.
  16. Section 34 of the *Assessment By-law* is hereby amended by adding the following as section 34(B):

Where the assessor has received notice of a facsimile number for delivery, any notices or other documents referred to in subsection (A) may also be delivered by facsimile transmission. Where a document is delivered by facsimile transmission it is deemed to have been received by the person or persons to whom it is addressed 24 hours after the successful transmission of such document.
- Schedule "D" of the Assessment By-law is hereby amended by deleting it and substituting the Schedule "D" attached to this By-law.
17. The Assessment *By-law* is hereby amended by deleting schedule "H".

Approved by Chief and Council at a duly convened meeting this 13th day of May, 1997.

CHIEF: \_\_\_\_\_

COUNCILLOR: *Jeff Symons*

COUNCILLOR: *David Pitt*

COUNCILLOR: *Clarence Jules*

COUNCILLOR: *Russell Casimir*

COUNCILLOR: \_\_\_\_\_

COUNCILLOR: *Fred Jamille*

COUNCILLOR: \_\_\_\_\_

COUNCILLOR: *Richard Ouel*

**SCHEDULE "D"**

**Kamloops Indian Band  
Property Assessment By-law**

**APPEAL**

Pursuant to the provisions of the Kamloops Indian Band Property Assessment By-law, I hereby appeal the assessment of the following property:

\_\_\_\_\_/ 53-066-\_\_\_\_\_  
(Tax Code of Property) / (Roll number of Property)  
\_\_\_\_\_/\_\_\_\_\_  
(Address of Property) / (Legal Description of Property)

On the following grounds:

- 1.
- 2.
- 3.
- 4.
- 5.

Dated the \_\_\_\_\_ day of \_\_\_\_\_, 199\_\_.

\_\_\_\_\_  
PRINTED NAME OF APPELLANT

\_\_\_\_\_  
Appellant's Signature or Authorized Representative

TO: British Columbia Assessment Authority  
707 Tranquille Road  
Kamloops, B.C.  
V2B 3J1  
Fax: 1(250)376-4032

\_\_\_\_\_  
Address

\_\_\_\_\_  
Phone Number

\_\_\_\_\_  
Fax Number for Service

g:\shared\SCHED-D.97/05/12'

\_\_\_\_\_  
Note - Please complete one appeal per folio, i.e., if you are appealing 00001.100 and 00002.100 then complete two separate appeals.