

Minister of Indian Affairs
and Northern Development



Ministre des Affaires
indiennes et du Nord canadien

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 Kamloops Indian Band, in the Province of
British Columbia, at a meeting held on the 14th day of June, 1994.

**KAMLOOPS INDIAN BAND TAXATION IMPLEMENTATION
AND MISCELLANEOUS AMENDMENT BY-LAW NO. 7**

Dated at Hull, Quebec

this 30 day of August 1994.


Dan E. Goodleaf
Deputy Minister

**KAMLOOPS INDIAN BAND
TAXATION IMPLEMENTATION AND MISCELLANEOUS
AMENDMENT BY-LAW NO. 7**

WHEREAS:

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

AND WHEREAS:

The Kamloops Indian Band has passed the Taxation Amendment By-law, the Property Rates, Classification and Miscellaneous Amendment By-law, and various other by-laws related to the assessment and taxation of land within the reserves, 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 Band's 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 be cited as the Taxation Implementation and Miscellaneous Amendment By-law No. 7.

2. Pursuant to Section 5 of the *Kamloops Indian Band Property Taxation By-law*, section 3 and Schedules "B" and "C" of the *Property Implementation and Miscellaneous Amendment By-law No. 4* are hereby adopted as an exemption of taxes for the 1994 taxation year.

3. Section 2 of the *Kamloops Indian Band Property Taxation By-law* is amended by adding the following:

"local improvement charge"

means a charge in respect of a local improvement based on the actual or estimated capital costs and interest amortized over a period of years.

4. Section 15 of the *Kamloops Indian Band Property Taxation By-law* is amended by deleting it and substituting the following:

The collector shall, on or before the 15th day of May in each year, or as soon as practical thereafter, deliver a tax notice to each person named on the tax roll as a holder or occupant of taxable real property in respect of which taxes are payable in the taxation year or any preceding year.

5. Section 18(B) of the *Kamloops Indian Band Property Taxation By-law* is amended by deleting it and substituting the following:

(B) A collector shall not:

- (1) waive the liability of any person under this By-law to pay in full any amount due and payable to the taxation authority;
- (2) extend the time within which the payment is to be made; or
- (3) postpone proceedings that may be taken by the taxation authority to collect any amount due and payable to the taxation authority.

6. Section 19(C)(iii) of the *Kamloops Indian Band Property Taxation By-law* is amended by deleting the phrase "section 19(C)(ii)" wherever it appears and substituting the phrase "section 19(C)(i)".

7. Section 2 of the *Kamloops Indian Band Property Assessment By-law* is amended by adding the following:

"assessment" means a valuation of property pursuant to this By-law for taxation purposes.

8. Section 2 of the *Kamloops Indian Band Property Assessment By-law* is amended by deleting the definitions of "assessment roll", "C.P.", "improvement" and "mobile home" and substituting the following in their place:

"assessment roll" means a list prepared pursuant to this By-law setting out real properties within the assessment area and their assessed values and includes a supplementary assessment roll and anything recorded as an addendum to the assessment roll under Section 31.

"C.P." means a Certificate of Possession as defined under Sections 20(1) and 20(2) of the Indian Act; and for the purposes of this By-law only, includes a Notice of Entitlement and a Certificate of Occupation as defined under Sections 20(4) and 20(5) of the Indian

Act.**"Improvements"**

means any building, fixture, structure or similar thing constructed or placed on or in land, or water over land, or on or in another improvement, and:

(a) does not include any of the following things unless that thing is a building or is deemed to be included in this definition by section 33(A), or subsection 1(2) of the Assessment Act, S.B.C. 1979, C.21:

(i) production machinery;

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

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

(b) without limiting the definition of "improvements" the following things are deemed to be included in that definition unless excluded from it by section 33(A) or a regulation under section 80(1)(a.3) of the Assessment Act, S.B.C. 1979, c.21:

i) 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;

(ii) 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;

(iii) any lighting fixtures, paving and

fencing;

(iv) any piling, retaining walls and bulkheads, and water systems, storm drainage system and industrial or sanitary sewer system, the value of which is not included by the assessor in the value of the land;

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

(vi) any pipe racks, tending platforms, conveyor structures and supports for machinery and equipment, including structural members comprising trestles, bents, truss and joist sections, stingers, beams, channels, angles and similar things;

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

(ix) any roads, airstrips, bridges, trestles and towers, including ski towers;

(x) any mains, pipes or pipelines for the movement of fluids or gas;

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

(xii) 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;

(xiii) any vessels, such as tanks, bins, hoppers and silos, with a prescribed capacity and any structure that is connected to those vessels;

(xiv) docks, wharves, rafts and floats;

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

(xvi) that part of anything referred to in paragraphs (i) to (xv) 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, is being constructed or placed, and is intended, when completed, to constitute, or will with the addition of further construction constitute, any of those things.

"mobile home"

means any structure whether equipped with wheels or not and whether self-propelled or not, that:

- (a) is used or designed for use as a dwelling or sleeping place, and
- (b) is constructed or manufactured to be moved from one point to another by being towed or carried

unless licensed and equipped to travel on a public highway and occupied by a genuine tourist and situated within a mobile home park for a period of less than 60 days.

9. Subsection 6(B) of the Kamloops Indian Band Property Assessment By-law is amended by deleting it and substituting the following:

- (B) The assessor shall determine the cost of an industrial improvement by using the equivalent rates which would be applied if the industrial improvement was within the province of British Columbia.

10. Section 7 of the *Kamloops Indian Band Property Assessment By-law* is amended by deleting it and substituting the following:
- (A) Except as provided in subsection (C), the assessor shall value land as if the taxable interest were held in fee simple without encumbrances or restriction.
 - (B) The assessor shall determine the actual value of the following, using the equivalent rates which would be applied if the interest in land was within the province of British Columbia:
 - (1) the pole lines, metallic or fibre optic cables, towers, poles, wires, transformers conduits and mains of a telecommunication, trolley coach, bus or electric power corporation, but not including substations;
 - (2) the track in place of a railway corporation;
 - (3) the pipe lines of a pipe line corporation for the transportation of petroleum, petroleum products, or natural gas, including valves, cleanouts, fastenings, and appurtenances located on the right of way, but not including distribution pipelines, pumping equipment, compressor equipment, storage tanks and buildings;
 - (4) the right of way of pole lines, cables, towers, poles, wires, transformers, conduits, mains and pipe lines referred to in paragraphs (a) and (c);
 - (5) the right of way for track referred to in paragraph (b).
 - (C) Notwithstanding subsection (A), if the Council of the Band has, in a lease or other instrument granting an interest in land, placed a restriction on the use of the land, the assessor shall consider the restriction.
 - (D) The duration of the interest referred to in subsection (C) or the right of the Council of the Band to terminate an interest is not a restriction within the meaning of subsection (C).
 - (E) Subsections (B)(4) and (5) do not apply in respect of land that has a higher and better use than use for a right of way.
 - (F) For the purpose of subsections (B)(4) and (5), right of way means land that a railway corporation is entitled to use for the operation of track in place but right of way of a rail corporation does not include:
 - (1) land of which the corporation is not the owner within the meaning of this by-law,
 - (2) land that the railway corporation leases to a lessee, or
 - (3) land which has a higher and better use than as right of way for track in place.

- (G) For the purpose of applying subsection (B)(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 other separate equipment for each of them, as are necessary for the operation of the railway.
11. Sections 4 and 5, and accompanying schedules, of the *Kamloops Indian Band Property Rates, Classification and Miscellaneous Amendment By-law* are deleted.
12. Subsection 9(B) of the *Kamloops Indian Band Property Assessment By-law* is amended by deleting it and substituting the following:
- (B) The statement required to be furnished under subsection (A) shall be in writing and signed by the holder.
13. Subsection 9(D) of the *Kamloops Indian Band Property Assessment By-law* is amended by deleting the term "delivery" wherever it appears and substituting the term "deliver".
14. Subsection 13 of the *Kamloops Indian Band Property Assessment By-law* is amended by adding the following:
- (G) A person whose name appears in the assessment shall give written notice to the head assessor of any change of address.
- (H) A person who is the holder of a charge or an interest in land or a right to use, occupy or possess land may give written notice, with full particulars of the nature, extent and duration of the charge to the tax administrator, and request copies of all tax notices issued during the duration of the charge, and the assessor shall enter that person's name and address on the assessment roll.
15. Section 14 of the *Kamloops Indian Band Property Assessment By-law* is amended by deleting subsection 14(E) and adding the following:
- (E) No technical, clerical or other changes shall be made to the assessment roll by the head assessor or anyone pursuant to this section after the mailing of assessment notices as provided in Section 16.

Statements as to corrections

- 14.1 Where an assessment roll is prepared or corrected by an assessor, a statement in

the prescribed form attached as Schedule "C" certified by the assessor shall be affixed to the assessment roll.

16. Section 15 of the *Kamloops Indian Band Property Assessment By-law* is amended by deleting it and substituting the following:

Supplementary roll

15. (A) Where, subsequent to the completion of an assessment roll, the assessor finds that any property or anything liable to assessment
- (1) was liable to assessment for the current year, but has not been assessed on the current assessment roll; or
 - (2) has been assessed for less than the amount for which it was liable to assessment,
- the assessor shall assess the property or thing on a supplementary roll, or further supplementary roll, subject to the conditions of assessment governing the current assessment roll on which the property or thing should have been assessed.
- (B) The assessor shall not make a change or amendment that would be contrary to a change or amendment in the assessment roll ordered or directed by the Assessment Review Committee and Band Council under Sections 27 and 29 or made as a result of a decision of a court of competent jurisdiction.
- (C) Nothing in subsection (A) or (B) authorizes the preparation of a supplementary assessment roll, or the correction of the assessment roll, for the purpose of changing or updating an assessment roll later than 12 months after that assessment roll is completed.
- (D) The duties imposed on the assessor with respect to the annual assessment roll and the provisions of this By-law relating to the assessment rolls shall, so far as applicable, apply to supplementary assessment rolls.
- (E) Where a notice of appeal is given in writing to the assessor on a supplementary assessment roll in accordance with Section 17, the assessor shall make an entry of the notice in his appeal book, and shall place the appeal before the next sitting of the Assessment Review Board.
17. Section 16 of the *Kamloops Indian Band Property Assessment By-law* is amended by deleting it and substituting the following:

16. (A) The Collector, on or before the 15th day of January in the assessment year, or as soon as practical after receipt of the assessment roll, shall:
- (1) delivery 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).
- (B) A public notice given under paragraph (A) shall contain statements that:
- (1) the assessment roll has been deposited in the offices of the Head Assessor and will remain open for the inspection of any person for a period of thirty days from the day of the notice; and
 - (2) any person desiring to appeal an assessment may lodge an appeal provided they meet the requirements in Section 17.
18. Subsections 17(A)(1) and (2) of the *Kamloops Indian Band Property Assessment By-law* are amended by deleting the term "roll", wherever it appears in the subsections, and substituting the term "assessment roll".
19. Subsection 17(D) *Kamloops Indian Band Property Assessment By-law* is amended by deleting the term "mailing", wherever it appears, and substituting the term "receipt".
20. Section 18 of the *Kamloops Indian Band Property Assessment By-law* is amended by adding the following:
- (C) The Chief and Council may appoint other members of the Band to the Assessment Review Committee to act whenever a Committee member is absent or there is a vacancy on the Board.
21. Section 25 of the *Kamloops Indian Band Property Assessment By-law* is amended by deleting it and substituting the following:
- (A) The Chief and Council shall prescribe annually the date on which the Assessment Review Committee shall commence its sittings which sittings shall be commenced before December 15th of the year in which the taxes under review are payable.
 - (B) The head assessor shall deliver the assessment roll, and any notices of appeal, to the Assessment Review Committee on or before the date upon which the Committee commences its sittings.

22. Subsection 30(B) of the *Kamloops Indian Band Property Assessment By-law* is amended by deleting it and substituting the following:

(B) The notice given under subsection (A) shall state that the appellant has a further right of appeal to a court of competent jurisdiction.

23. Subsections 3(A) and 3(B) of the *Kamloops Indian Band Taxation Expenditure By-law* are amended by deleting them and substituting the following:


(A) Each year the Band Council shall adopt a Band Council Resolution directing the preparation of a provisional budget for all or part of the succeeding fiscal year.

(B) Each year the Band Council shall adopt a By-law setting forth the annual budget, including the projected revenues and expenditures, for the provision of local government services to the assessment area, such By-law to be submitted to the Minister of approval.

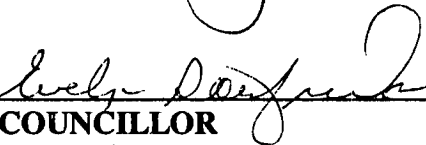
APPROVED BY CHIEF AND COUNCIL THIS 14 DAY OF JUNE, 1994.



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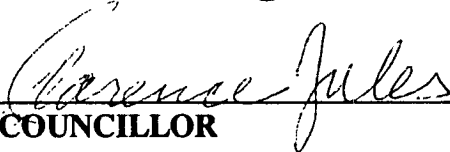
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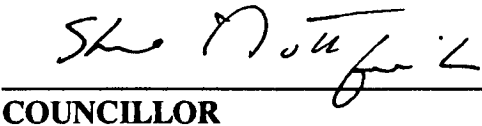


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